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A SOCIAL SCIENCES

AA	PHILOSOPHY AND RELIGION
AB	HISTORY
AC	ARCHAEOLOGY, ANTHROPOLOGY, ETHNOLOGY
AD	POLITICAL SCIENCES
AE	MANAGEMENT, ADMINISTRATION AND CLERICAL WORK
AF	DOCUMENTATION, LIBRARIANSHIP, WORK WITH INFORMATION
AG	LEGAL SCIENCES
AH	ECONOMICS
AI	LINGUISTICS
AJ	LITERATURE, MASS MEDIA, AUDIO-VISUAL ACTIVITIES
AK	SPORT AND LEISURE TIME ACTIVITIES
AL	ART, ARCHITECTURE, CULTURAL HERITAGE
AM	PEDAGOGY AND EDUCATION
AN	PSYCHOLOGY
AO	SOCIOLOGY, DEMOGRAPHY
AP	MUNICIPAL, REGIONAL AND TRANSPORTATION PLANNING
AQ	SAFETY AND HEALTH PROTECTION, SAFETY IN OPERATING MACHINERY

FINANCIAL ASPECTS OF SOCIAL AND ENVIRONMENTAL RESPONSIBILITY OF BUSINESS

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Abstract: The article aims to study the theoretical and practical features of a business's environmental and social responsibility. The task was solved using methods of analysis and synthesis. Both approaches provided the results of a study of the academic literature on the selected issue. Based on the methods of theoretical generalization, comparison, systematization, and sociological analysis, the effectiveness of the use of environmental initiative projects in the business sector is revealed, the results of the study in domestic and world practice are compared, and the conclusions are reasoned. The authors assessed the current state of development of the system of environmental and social responsibility in Ukraine and the world. They identified its main features and trends of its distribution. The tested innovative Ukrainian practices, start-ups, and foreign experience of environmental responsibility of business were analyzed. The work proposes the most effective tools and modern approaches to ensure an environmentally responsible orientation of business entities in Ukraine based on developing and disseminating environmental innovation projects and implementing foreign experience in social responsibility management. The authors revealed new features and trends in creating a business's environmental and social responsibility. An innovative toolkit for managing ecological protection, conservation, and business motivation in environmental and social responsibility is proposed. As a result, new approaches have been proposed regarding disseminating environmental initiatives in business activities. The use of the main criteria, the production of environmentally friendly vehicles, is presented, which encourages responsible consumption and promotes environmental protection.

Keywords: Business, Environmental problems, Finances, Social and environmental responsibility, Environmental responsibility, Practices, Projects.

1 Introduction

Today, the topic of environmental social responsibility is in the center of attention of many countries and the world community as a whole. Its significance is increasing due to the processes of globalization, the growing impact of the activities of business structures and their products on the environment, the danger of the external environment of enterprises and regions, and the increasing interest of people in maintaining their health. In conditions of increased exploitation of natural resources, permissiveness, there is a threat to the future life of the planet. To solve complex environmental problems, a transition is needed to the establishment of personal and public environmental consciousness in compliance with the principle of the corresponding rights of present and future generations in the context of implementing a sustainable development strategy [7].

For many years, approaches to solving environmental problems have been used in developed countries. Issues of environmental responsibility are also related to the transition of countries to sustainable development. Since the 1970s, humanity has begun to actively deal with environmental problems, and many scientists have focused on researching the causes of the violation of the eco-social balance and finding ways to solve environmental problems. The beginning of solving this situation was the creation of the Swedish National Environmental Protection Agency (1967), and then a similar one in the United States, as a result of which air and water quality standards were adopted [9]. In recent international documents on environmental issues, attention is paid to the formation of environmental responsibility, eco-consciousness, and eco-culture.

People's expectations are aimed at the fact that business will use public resources more responsibly, taking into account not only their own interests, but also the interests of all mankind. New practices of business ethics have become widespread, an important component of which is environmental responsibility, which is being actively implemented throughout the world. In

developed countries, environmental responsibility is seen as a social institution of high efficiency [1, 2]. Therefore, the chosen research problem is extremely relevant, since it allows not only to deepen the theoretical basis of social responsibility, but also to reveal the practical aspects of its implementation by business entities.

2 Literature Review

Many works of Ukrainian and other researchers, such as L. Bailey, H. Bowen, D. Gibony, A. Hessen, D. Grayson, N. Derzhak, J. Elkington, A. Carol, A. Kolot, A. Kuznetsova, J. Lensen, L. Preston, S. Simpson, T. Smovzhenko, Z. Hilton, M. Friedman, and others are devoted to the study of the peculiarities of the implementation of the environmental social responsibility concept. Approaches to the definition of environmental responsibility are very ambiguous.

There is a point of view about the impracticality of interfering in activities external to the business, which should only care about its own profit, ensuring its growth and acting in the legal field, that is, responsibly. Business units, ensuring their profitability, complying with the law, automatically act responsibly.

According to the classical approach, environmental responsibility arose under the influence of environmental legislation: in order to avoid sanctions, enterprises revise their environmental policy and take measures to reduce the negative impact of their activities on the environment, while according to the neoclassical approach, it is a consequence not only of regulatory and legal restrictions, but also of business' moral responsibility for losses incurred [9, 16]. The economic-ethical approach is based on the ethical factors of management decision-making. Radical environmental trends are manifested through environmental feminism, social ecology, animal protection, etc.

3 Materials and Methods

There is a need for further development of the theoretical and practical foundations of the concept of ecological social responsibility and the experience of leading corporations regarding the specifics of its implementation, which is due to the need to prevent the negative consequences of a careless attitude to the environment, the socialization of life activities, and the formation of the theory of sustainable development.

An assessment of theoretical and practical aspects, innovative practices of environmental social responsibility of business in the country and at the international level is needed, as well as determination of directions for the spread of its use.

The solution of the tasks set was carried out using general scientific methods: abstract-logical, method of theoretical generalization, comparison, concretization, systematization, sociological analysis. Their application was carried out in the sequence determined by the author, which supports the author's research methodology.

4 Results and Discussion

Environmental social responsibility refers to actions that benefit the environment or reduce the negative impact of business on it and go beyond what companies are required to do within the law. It provides for the obligations of officials and business structures to carry out actions aimed at protecting and improving the state of the environment, also meeting their own interests.

The issue of eco-development was updated in the 1980s, and the "World Conservation Strategy" was adopted, which for the first time marked sustainable development. A work "Caring for Planet Earth – a Strategy for Sustainable Life" (1991) emphasized that development should be based on the conservation of nature, the protective structures, functions and diversity of nature, which affects biological species. At the world conference in Rotterdam (1991), a proposal arose for the concept

of opportunities to achieve the principles of sustainable development, an important component of which is environmental.

Ukraine confirmed its attempt to move towards sustainable development by signing the Declaration and Development Program "Agenda for the 21st Century". Since its independence, the country voluntarily, introducing the idea of sustainable development, renounced nuclear weapons, closed Chernobyl nuclear power plant. According to the environmental efficiency index in 2017, Ukraine took 44th position, having improved its results by 25% over 10 years. At the same time, Ukraine ranks a very low value, 130 out of 180 countries, in "biodiversity and habitat" (concerns the conservation of species within its own borders), as well as 144 in air pollution by gas dioxide, which affects public health and assesses air quality. The best, 25th place, was taken by Ukraine in terms of the intensity of carbon emissions per unit of GDP. Growing environmental problems in the country, its unsatisfactory position in the Environmental Sustainability Index, especially in terms of "Air" (impact on ecosystems) and "Climate Change", an increase in the cost of enterprises to pay environmental tax (more than 2 times higher than the growth of capital and operating expenses) indicate that the level of environmental responsibility of most Ukrainian enterprises is low.

Studies by German scientists show that the main motives for the environmental orientation of enterprises are the following: environmental social responsibility (30.5%), relevant laws (22.5%), risk prevention guarantees (12.1%), image side (9.2%). That is, environmental social responsibility is of the utmost importance. Regarding the issue of awareness of business about the environmental responsibility and its variation, the majority of surveyed Ukrainian companies (78%) are aware of this, although about 22% of Ukrainian enterprises are not aware of the global practice of business greening. Responsible attitude to nature has not become a recognized necessity of companies policy – only 29.8% of them called the implementation of environmental measures a form of social responsibility. Consequently, they do not position themselves as sufficiently responsible in solving these problems. More than half of business entities (53.3%) are regulated by the norms of environmental legislation, large (79.8%) and medium (70.8%) enterprises [3, 5]. Only 19.7% of companies whose activities are regulated by environmental laws strive to achieve better performance than the normative ones, while others are focused on existing ones.

More than 3.5 million tons of waste are produced annually in Ukraine, of which 245 million are not used for disposal and processing. The most dangerous is the accumulated household waste from housing and communal services (household) – 16.2% of the total. Vegetable waste and wood waste – 42 and 47% respectively, as a rule, go to secondary processing, thanks to the activities of eco-business in Ukraine (pellet production). Over the past 6 years, 3.85 million tons of hazardous waste of I-III hazard classes have been accumulated in the country, although in general there is a decrease in their volume, which indicates a certain improvement in the environmental responsibility of business and the state. Given the need for a complete reduction in waste volumes, the issue of developing eco-insurance is becoming relevant. A certain obstacle to its formation is represented by military factors that threaten the environment and worsen social conditions of life [3-6, 8]. This can manifest itself in the development of the greenhouse effect, the destruction of the ozone layer, radioactive pollution, acid precipitation.

Along with negative trends in environmental policy in Ukraine, there are positive examples of socially responsible employers - innovative practices. Effective environmental protection measures are implemented by IE Coca-Cola Beverages Ukraine, implementing an initiative environmental policy. Its management tool is the annually confirmed ISO14001 Environmental Management System. The implemented projects deserve attention: reuse of water for washing equipment (annual water savings of 40,000 m²); transition to dry lubricants,

lubrication of equipment without the use of water (annual reduction of water by 20 thousand m³); washing equipment with activated electrochemical water, without chemical reagents and water for their dilution (efficiency is 20 thousand m³ of water annually). In order to minimize the impact from vehicles, an eco-driving project has been implemented (it provides optimization of traffic routes, minimization of fuel use, reduction of emissions from it, reduction of traffic accidents and injuries). The use of eco-shaped bottles for drinks is also applied (it reduces plastic consumption by 20% and prevents atmospheric emissions - 879 tons of carbon annually). The company's development strategy is based on the following principles: social responsibility; compliance with consumer needs; cooperation with clients; excellence in cost management. Working towards the expansion of the product range, it focuses on the production of the most demanded drinks by the consumer (without sugar or with a reduced content of it), works on the development of new types of drinks, improves packaging, etc., helping people to make more conscious choice of products, adhering to responsible marketing. The Responsible Marketing Commitment provides assistance in the development of industry codes of conduct, a commitment from the Union of European Drinks (UNESDA). Operations management is carried out in accordance with the corporate standards of Coca-Cola (KORE) and the standards of the Coca-Cola HBC Group of Companies. This provides an increase in production efficiency, a reduction in production risks, and an improvement in meeting the needs of customers and consumers. The plant of the Coca-Cola Companies System in Ukraine has implemented: an environmental management system certified according to ISO 14001:2015; occupational health and safety system according to the OHSAS 18001:2007 standard; product safety system FSSC 22000, FSSC 22000 Packaging; quality management system and ISO 9001:2008. The system of Coca-Cola Companies in Ukraine strives to minimize the impact of product packaging on the environment, following the principles: reducing the use of resources; material recovery and reuse.

Arterium Corporation considers concern for the environment to be an important part of its relationship with the local community. Here, in recent years, a number of hazardous production sites have been stopped, and the need for the use of acids, alkalis, hazardous solvents has been reduced tenfold, technical re-equipment has been carried out, which ensured a decrease in the use of ammonia to 3 tons. Instead of catalytic combustion of emissions, for the first time in Ukraine, a know-how is being introduced – a plasma-catalytic purification of emissions, which reduces natural gas consumption by 2710.8 thousand m³ and carbon monoxide emissions by 2.644 tons, nitrogen dioxide by 5.459 tons per year. In the department of ecology of the enterprise, there is a certified sanitary laboratory for continuous monitoring of the air in the working area, emissions into the atmosphere and industrial effluents for compliance with current standards in the field of labor and environmental protection [10-15]. The corporation has abandoned the use of experimental animals in tests to confirm the safety of medicines, using the modern LAL test. Environmental safety is considered a priority direction of the company's development and is ensured at all stages of its activity. At the same time, great importance is attached to raising the eco-consciousness and eco-culture of employees.

Obolon Corporation has acted as a social partner of the international organization AIESEC within the framework of the large-scale eco-project Green Rush (green wave), which provides for environmental conferences, educational programs, and educational events. Project activities involve the implementation of knowledge on environmental responsibility of Ukrainian youth. The Green Office project has been implemented here, within the framework of which a number of energy-efficient solutions have been adopted, which made it possible to reduce the consumption of electricity, water, and paper at workplaces [17, 18, 20]. For more than 10 years, Obolon and Carlsberg Ukraine have been supporting the international eco-campaign Earth Hour, a global initiative launched by the World Wildlife Fund (2007), calling on the

population of the whole world to turn off the lights and unimportant electrical appliances for 1 hour as a sign of non-indifference to the problems of climate change and the future of the planet (not to save electricity, but to demonstrate respect for nature). This is the largest eco-campaign involving more than 2 billion people of the world from more than 175 countries and almost 7 thousand cities.

Khlіbrom Concern, in addition to providing the population with a sufficient quantity of an important product, high-quality bread, places responsibility on the company for the impact of its activities on the environment. For 5 years, the concern has been cooperating with the United Nations Industrial Development Organization, UNIDO, and the Northern Environmental Finance Corporation NEFCO in the field of energy conservation system formation. Recently, the enterprise received a grant from the organization for the introducing of ecological and energy-saving technologies in the project for the implementation of a complex of utilization of flue gases from smoke furnaces [21, 22, 24]. In the future, this can ensure a decrease in the dependence of the price of bread on energy price fluctuations. In 2014, the enterprise implemented an initiative measure of secondary use of packaging containers, which makes it possible to reduce the use of cardboard by 30%. Thanks to this, the company can save up to 30 tons of paper, and, as a result, save more than 300 trees from cutting down. In 2018, the implementation of the energy management system in accordance with the requirements of the international standard ISO 50001 – a component of the company's integrated management system - was carried out.

OJSC Ukrzaliznytsia is in the process of forming an energy strategy until 2020 and for the perspective until 2035, as well as a program for energy and resource saving in railway transport; cooperation on the formalization of the scheme of energy efficiency management business processes of regional branches and company branches is intensified; consultant companies were identified (with the support and grant funding of the EBRD within the framework of the agreements for the renewal of rolling stock and the electrification of the Dolynska-Mykolaiv-Kolosivka section) for the creation of the “Energy Management Strategy”, the design and implementation of the “Energy Management Information System”; JSC Ukrzaliznytsia has selected programs for “Introduction of LED lamps during the modernization of stations lighting for 2019-2021”, “Measures for replacing compressor equipment in wagon management for 2019-2023”; in 2017, the initiative of the energy management department started to systematize the process of managing specific norms and losses of energy resources at the company's enterprises, etc. In 2018, the work on the development of standards for the specific consumption of fuel and energy resources for train traction by types of traction, movement and series of locomotives for 60 divisions of the enterprise was intensified [25-30]. This provided the possibility of a rational analysis of the deviation of specific norms from the planned ones, specification of the influence of factors on the consumption of energy resources, early adoption of measures to reduce losses. At Ukrzaliznytsia, energy efficiency and energy saving approaches are popularized among employees. Economic efficiency and economical use of energy resources is evidenced by the program of energy and resource conservation in railway transport (2018), which includes measures to: save diesel fuel, electricity, boiler fuel, gasoline; resource conservation (materials, technologies, equipment). During its implementation in 2018, energy savings were ensured – 49.7 thousand tons of fuel in a conditional calculation, 2.3% of the total annual consumption. In total, the cost of saved energy carriers amounted to UAH 532.7 million. With planned financial costs of 451.2 million UAH, the payback of program activities is more than 9.5 months.

Vodafone Ukraine (earlier MTS), the first mobile operator in Ukraine, received the Social Responsibility mark, which is an appropriate confirmation of the company's significant contribution to the social sphere and support for important initiatives, including environmental ones. A significant

achievement of MTS Ukraine in the field of social responsibility is its accession to the UN Global Compact network to confirm business commitments. In 2007, according to the results of an independent study, UMG MTS was recognized as the most famous socially responsible company in Ukraine, which implements its policy with the help of the Code of Ethics and Business Conduct of its employees, the purpose of which is the organization's desire to reduce the impact of its activities on the environment. Here it is worth noting such environmental initiatives – the program “Throw it away correctly”; active participation of employees in activities to clean up areas, plant trees, flower beds; the use of a wind generator in a mobile network; electronic archive and electronic document management [31, 32].

In 2019, Ukrgasbank became the first among Ukrainian banks to partner with the Private Financing Advisory Network (PFAN), a global network that provides free expert and investment support for clean energy projects. UKRGASBANK and the State Innovative Financial and Credit Institution, which promotes the attraction of investment resources, the effective development of innovative business, cooperate to implement joint projects in energy saving, energy efficiency, green energy, environmental protection and infrastructure development in these areas. It is a partner of the socio-ecological project “Kyiv Blooming”, whose task is to plant greenery in the capital, the formation of an eco-culture and the creation of comfort in a modern metropolis. The Bank in a certain way contributes to ensuring the competitiveness of its customers in changing financial and climatic conditions. In 2019, the environmental and social component was evaluated in 156 clients, of which 81 are eco-projects (52%). All analyzed bank borrowers are assigned a risk level using their environmental and social categorization: A (high), B (medium), and C (low), reflecting the impact associated with the project and determining the nature of the social and environmental assessment, the information component and the involvement of stakeholders sides. High risk projects have potentially significant environmental and social impacts and require detailed assessment; those of medium degree are characterized by a fairly manageable environmental and social impact; correspondingly, low ones may result in negligible or positive environmental or social impacts. The activity of JSB “UKRGASBANK” is focused on providing banking services to clients implementing projects related to the efficient use of resources and reducing the harmful impact on the environment – the Eco-banking strategy, which promotes the investment to such environmentally important facilities as solar and wind power plants, thermal power plants on biofuels, etc. The share of renewable energy projects in the bank's loan portfolio is 22.7%, and energy efficiency and environmental projects, respectively, constitute 11.5%.

As a result of the implementation of “green” projects in Ukraine, financed or refinanced by the bank, it was possible to ensure a significant reduction in greenhouse gas emissions, in particular CO₂. At the beginning of 2020, from the beginning of the implementation of eco-banking (in 2016), the volume of greenhouse gas emissions was reduced due to the implementation of the bank's eco-projects, which is 1,333 thousand tons (including 1,025 thousand tons, or 76, 9% – for renewable energy projects and 308 thousand tons, or 23.1% – for energy efficiency and environmental modernization projects). In 2019, the reduction of greenhouse gases due to the implementation of the bank's eco-projects amounted to 277 thousand tons (including 255 thousand tons or 92% – for renewable energy projects and 22 thousand tons or 8% – for energy efficient and environmental projects of modernization). The bank implements an important policy in the field of environmental protection, minimizing negative consequences, and not only by stimulating investment, but also by rational consumption of resources in the bank itself - the savings in electricity consumed in 2019 compared to the previous year per employee amounted to 7%, for water this indicator is 9%. One should note the following savings initiatives to reduce the use of resources due to the internal activities of the bank: the

introduction of measures to minimize the purchase of paper, the organization of separate collection of municipal solid waste, the use of monitoring of the consumption of water, electricity, the organization of separate measurement of various consumers (computers, light, household appliances), carrying out energy audits in the bank office, using automatic shutdown of office equipment during non-working hours, implementing measures for the economical use of paper, in particular, made after processing, organizing an eco-event, etc.

According to the rating of the business magazine Business, UKRGASBANK is the country's leading ECO-bank in financing and supporting "green" projects. It implements a consistent environmental policy based on continuous assessment of the compliance of the loan portfolio with environmental criteria, systematic analysis of various types of economic activities that may adversely affect the environment, as well as the application of refusals when considering credit orders for those business entities dealing with environmentally hazardous activities [33]. Due to the fact that the bank pays great attention to environmental issues when granting loans, it has a positive impact on the level of environmental awareness of its customers. That is, the company is aware of the impact on the environment of its activities, and accordingly assumes responsibility for this.

In the automotive industry, the BMW Group is considered synonymous with sustainable business. Of interest are its social and environmental projects in which it takes part. The concern is a leader among car manufacturers in terms of environmental responsibility, according to the Dow Jones Sustainability Index. At the same time, "sustainability" or "sustainable development" means socially and environmentally responsible business conduct. The concern recognizes the priority of these values, its environmental sustainability involves the implementation of the following principles: a significant reduction in fuel consumption and CO₂ emissions for all existing car models; development of energy-saving and alternative vehicle concepts; environmentally friendly production processes and waste disposal; responsibility for social issues and commitment to education and traffic safety. Among the areas of environmental responsibility of the BMW Group, the focus on the production of more environmentally friendly vehicles is particularly noted. For vehicles exported to European countries, the concern has reduced CO₂ emissions by more than 27% over the course of 12 years of operation – far more than any other car manufacturer. To date, more than 1.4 million BMW and MINI vehicles are equipped with Efficient Dynamics technologies, and 32 of the group's models have CO₂ emissions of 140 g/km. The following will soon be ready for series production: technology with a 20% reduction in fuel consumption compared to models equipped only with an internal combustion engine. The company is the first automaker to focus on hydrogen technology with 100 test BMW Hydrogen 7 hydrogen vehicles produced, as well as alternative engine concepts such as more than 600 MINI E vehicles powered by electric drive alone. Important aspects of the BMW Group's environmentally responsible approach are the low fuel consumption and CO₂ emissions of the vehicles it produces, as well as the clean production processes and minimal energy and water consumption when handling solvents, generating waste and emissions. This practice is used in all production divisions of the concern, which is also confirmed by examples (Table 1).

Table 1: Effectiveness of using environmental initiative business projects

Product manufacturer	Environmental event	Effectiveness of implementation
BMW Group	Clean production processes	Energy and water consumption, waste and emissions during the production of one car are reduced by 30% within 7 years (about 5% annually).
Center of Research and Innovations	Use of cold groundwater for cooling buildings	Stores about 10,000 MW of electricity and 6,300 tons of CO ₂

(Munich)		
Research and Innovation in Munich (FIZ).	Uses more than 60% of its energy from methane gas produced by a nearby waste processing plant	CO ₂ emissions are reduced annually by 69,000 tons
BMW plant in Spartanburg, South Carolina, USA	Uses a closed cycle of water use and a cleaning system	Up to 30 million liters of water are stored annually
BMW plant in Steyr, Germany,	95% of the concern's cars are recycled or remanufactured	85% is used for the production of materials and another 10% for energy regeneration
BMW Group	Educational program in schools on nature conservation	More than 1 million people reached by 2020

It is also important that 95% of the concern's cars are recycled. This is due to the fact that: the development of cars ensures the possibility of their quick and environmentally safe disposal at the end of their life cycle; since 2007 buyers in EU countries can return their old cars for recycling free of charge; 15% of all plastic elements of cars are made from recycled materials. An ecological component is also embedded in the logistics of the business - when transporting new cars, the concern mainly uses rail and sea transportation and optimally uses containers, boxes, trucks, which also contributes to reducing the negative impact on the environment.

Of a certain scientific interest is the positive impact of the ecological features of brands. In today's environment, when an ecologically sound lifestyle takes on special importance, there is a need for brands that meet people's expectations regarding the results of operation, and at the same time contribute to the solution of important environmental issues. Taking this into account, Procter & Gamble's activities are aimed at ensuring that environmental responsibility finds a certain reflection in its brands. For example, the task of branded detergent Ariel is to consume 50% less resources, electricity, water; the Pampers brand improves by using 30% less diaper materials and introducing recycling for all diapers and wipes; the Lenor brand envisages the use of 50% recycled rubber in the production of transparent bottles of all sizes in Europe, which ensures the use of more than 2,700 tons of recycled plastic. Charmin and Puffs brands use fully recyclable packaging for most of their products. The Tide brand contains 65% biological raw materials, its packaging is suitable for recycling, and the factory that manufactures the product has completely switched to zero-waste production. By implementing this program, the company strives all leading brands to promote and encourage responsible consumption, and for all packaging to be recyclable or reusable.

All P&G products are produced through an environmentally responsible supply chain, from raw materials for ingredients to final products. The goal of this project is to reduce the impact on the environment and strive for closed-loop solutions based on regeneration and restoration. To achieve it, the company is focused on the full restoration of electricity and the reduction of greenhouse gas emissions by 50%; more efficient use of water resources by 35% and obtaining at least 5 billion liters of water from closed cycle sources; transition of at least 10 meaningful circular supply chain partnerships to implement circular solutions in terms of climate, water, or waste. The long-term goals of the company are the following: until 2020 – to reduce absolute greenhouse gas emissions by 30%; by 2030, reduce the use of water at production facilities by 20% per unit of production. The company's environmental mission is to protect and strengthen forests, as it uses wood pulp in some of its products. P&G's stringent internal policies ensure that wood products are responsibly sourced to high standards by working with numerous organizations to increase the number of certified forests in the world, strengthen the certification system; implementation of product development measures based on the Forest Positive approach, which is based on the principle of a

positive overall effect on the world's forests. The company is fighting water pollution, looking for advanced solutions to increase the resilience of water resources. The main goals of this project sounds like this: until 2030, to ensure energy savings of 70% of dishwasher loads; make water-saving products available to 1 billion people. Let us note that as of 2018, 69% of downloads are energy-saving, and water-saving products are available to 700 million people. The company manages to achieve these goals by modifying its products (Table 2).

Table 2: Implementation of the water resources protection program based on product modification

Product	Effectiveness of an ecologically oriented event
Cascade Platinum Action Pacs Detergent	Washes food residues from dishes so well that it saves more than 75 liters of water in one load
Swiffer Wet or WetJet mop refills,	Households that use them can save more than 260 liters of water each year compared to using standard mops and buckets
Detergent Tide HE Turbo	Saves 984 liters of water per year in each household (when used in high-efficiency washing machines, it is easily rinsed before spinning)

Through ongoing projects, the company has been recognized for its proactive leadership on climate change and reducing greenhouse gas emissions and received the 2017 Climate Leadership Award, Organizational Leader from the U.S. Environmental Protection Agency and the Arbor Tree Planting Foundation Day Foundation – “Friend of the Forests” award. The company will also intensify its activities in the field of environmental social responsibility in Ukraine. Thus, the Procter & Gamble plant in Pokrov announced its intention to switch to production with zero solid waste. The company's plants in Ukraine also take part in the implementation of the “Goals 2030” of sustainable development [4]. In this way, Procter & Gamble accepts its environmental responsibility to consumers and future generations and continues to rapidly develop environmentally friendly initiatives.

According to the World Bank report *What a Waste 2.0*, 2.01 tons of municipal solid waste is produced annually in the world, 33% of which is not treated in an environmentally friendly way. Over the next 30 years, the amount of garbage will increase by 70% and reach 3.4 billion tons per year. To prevent these predictions from coming true, an increasing number of companies are switching to waste-free production. So, by 2030, all Procter & Gamble plants will operate on the principle of “zero production waste to landfill”, which means complete recycling or reuse without landfill. In 2020, this certification should be obtained by a plant in Boryspil, and in 2021 – a plant in Pokrov. Then all P&G factories in Europe for the production of household detergents will achieve 100% reuse or recycling of solid waste. P&G plants in Ukraine are scheduled to implement a project by 2021 to ensure the recycling or reuse of 3.8 thousand tons of solid waste per year: wooden pallets, paper waste, scrap metal, polyethylene and plastic, as well as shredded waste. Every year, the company will store more than 1.8 hectares of forest thanks to the processing of wood. Reusing shredded waste for fuel pallets generates enough energy to heat more than 2,000 100 sq. m during the heating season, and recycling about 800 tons of polyethylene and plastic helps save 2 million liters of oil.

Considering that aviation produces about 2% of anthropogenic emissions of carbon dioxide (CO₂) in the world, airlines strive to reduce carbon emissions associated with their activities. Thus, Turkish Airlines, the market leader in Turkey, carrying 44% of all passengers, has its own environmental policy, the main achievement of which is the creation of a memorial forest in 19 cities of the Republic of Turkey in 2014 – 500,000 trees were planted. In 2012, the carrier launched a campaign to plant a tree

for every infant passenger between the ages of 0 and 2 flying with Turkish Airlines. The company also provides an opportunity for other travelers to contribute to the project, thereby drawing attention to the environment and strives to minimize the negative impact of its activities on it and take measures to combat climate change. Turkish Airlines has developed a comprehensive fuel efficiency program, contributing to the aviation industry's collective efforts to combat climate change. Since 2008, more than 100 projects have been introduced and implemented to optimize operation in order to reduce carbon dioxide emissions. The airline seeks to invest in the most advanced and environmentally friendly aircraft, in particular, it has ordered 75 Boeing and 92 new generation Airbus aircraft with more economical fuel consumption. Turkish Airlines has launched a study that includes measuring and monitoring fuel efficiency, which has become an integral part of its corporate culture. In 2013, Turkish Airlines signed an agreement with Solena Fuels Corporation for waste-to-biofuel production in Istanbul and aims to improve the air traffic management system by cooperating with local and international air navigation service providers. Turkish Airlines has a team that constantly researches the optimization of flight routes and has an interdepartmental commission that works on the SESAR project [34, 35]. The company's use of CSR principles contributes to the growth of positive feedback from passengers, numerous awards in air competitions, a large number of air transport routes, and an ever-increasing volume of passenger traffic.

Therefore, using the practices of environmental social responsibility, companies not only solve society's problems, increasing the costs of implementing energy-saving and safe for the environment and people technologies, but also receive certain benefits from this: access to socially responsible investments appears, in the distribution of which investors take taking into account the company's indicators in the field of its environmental protection, increase its investment attractiveness; possible reduction of operating costs (due to reduction of production waste or its processing, more efficient use of electricity or sale of recycled materials, etc.); improvement of reputation, image, which develops and opens new markets and business directions; sales growth, increasing customer loyalty, because consumers want to know that products are produced with an understanding of environmental responsibility in relation to nature; increasing labor productivity, because there are more opportunities to attract and retain employees (people prefer to work in companies whose values correspond to their own); attract the attention of interested parties (stakeholders, financial organizations, partners, customers, mass media, public organizations, etc.); reduction the number of claims from regulatory bodies; growth of the company's competitiveness as a whole; ensuring regular accountability and transparency of the company's activities; compliance with ethical norms in the company's business conduct; in the long term, the profitability of the company increases, the risks and expenses associated with the management of anti-crisis measures decrease.

Taking into account world practices, most TNCs are implementing a policy of protecting nature and combating climate change. Certification management, which includes requiring suppliers to adopt third-party certified standards (ISO 14000), is common. More than 60% of the world's largest TNCs are participants in the UN Global Compact and apply the Global Report Initiative (GRI) guidelines. A significant number of TNCs that signed the agreement have demonstrated their desire to balance economic rights with social and environmental responsibilities. Most TNCs disseminate information on their environmental activities and climate change. About 98% of large TNCs disseminate some information on ecological drinks, and 87% – provide data on greenhouse gas emissions, 73% have implemented environmental management according to the ISO 14000 standard, and 69% are responsible for environmental indicators at the level of the board of directors [6]. Accelerated depreciation of cleaning equipment is considered an important incentive for environmental protection activities in the USA. Legislation establishes a three-times shorter period of its

amortization compared to the industrial one. Along with the 10% tax discount on cleaning equipment, there are tax benefits in the country. Almost 30 states have no property tax on sewage treatment plants and equipment, and 24 states have no sales tax on such equipment; in 16, there is no tax for renting such equipment [23]. In order to reduce harmful emissions, environmental subsidies, taxation, lending, fines and quotas are used. In order to control emissions, a system of "permits" was introduced for the permissible rate of pollution, which is lower than the limit for the sale of rights by a business entity to firms. In some states, laws were introduced on the possibility of mandatory use of secondary raw materials, which made it cheaper to obtain products than the use of fossil raw materials and encouraged entrepreneurs to recycle waste and used things. The country has a tax system for harmful products (types of fuel, fertilizers, pesticides, detergents, etc.) [19, 36].

In Western countries, environmental insurance, real estate insurance, and environmental transportation liability insurance are used as a mechanism to protect the environment, which makes it possible to compensate realized losses caused to third parties and losses of policyholders that arise as a result of accidental environmental pollution. In France, Germany, Italy, Finland, and other EU countries, there is such a way of state regulation of nature use as a deposit system (refers to surcharges on the retail prices of goods, the disposal of which is expedient after the termination of exploitation). In Sweden, collateral is used when selling cars, which ensured that more than 90% of them were disposed of after sale [37-43]. An important role is played by preferential lending and subsidizing eco-programs on a competitive basis, in some countries subsidies are given to companies that do not use pesticides and toxic chemicals. In Western European countries, there is a tendency to abandon subsidies for the sale of fertilizers (a tool for preserving the soil from fertilizers and motivating biological methods of increasing its fertility).

EU directives determine the legal and organizational principles of environmental impact assessment, which is aimed at preventing damage to nature, ensuring environmental safety, rational use and reproduction of natural resources. An important issue of the Paris conference "COP21" (2015) was the stabilization of greenhouse gases in the atmosphere at a level that would prevent anthropogenic interference in the climate system of the planet. With the participation of 195 countries of the world, the issue of a new climate agreement (entered into force in 2020) has been resolved, which provides for limiting global warming to 1.5-2 degrees Celsius [16] and is implemented through: reducing emissions and overspending of business objects; carbon footprint control; ISO 20121 event certification; optimization of economic schemes and use of transport; motivation of new types of eco-activities and jobs; formation of eco-consciousness. In most European countries, fiscal and financial incentives for corporate philanthropists have been introduced [44-51]. For example, in Holland, companies complying with the provisions of the so-called "green investment", which refers to environmental issues, get access to special financing programs.

In the international practice, a number of national and international certification systems are used. Products that meet ecological standards are certified by ecological labeling, such goods are marked with the appropriate eco-sign. The indicated systems are included in the international GEN eco-labeling system [52-55]. It also exists today in Ukraine and is part of the international certification system, although it is not popular among product manufacturers and only consumers export-oriented companies are usually interested in it, because the condition for their product to enter the foreign market is its compliance with environmental standards.

In developed countries, there is an effective system of monitoring the environment and scientific institutions that are part of environmental regulatory bodies (in the USA) or are independent (in Germany). Financing of these institutions for scientific support of state environmental regulation is fully

carried out by the state. In the US, the Environmental Protection Agency (EPA) is the customer of the scientific environmental program, which includes: detection of pollutants, their movement and consequences; cleaning technology, development and demonstration of a new environmentally safe technology; pollution prevention, economy and health [56-58]. The executors of the program are scientific institutions with an annual budget of several hundred million dollars. In France, Germany, Great Britain, and the Netherlands, there are scientific institutions that carry out certain environmental studies as part of environmental protection agencies. The experience of developed countries shows that spending on scientific research makes it possible to obtain significant savings in the implementation of environmental protection measures and significantly reduce damage from pollution and depletion of the environment.

5 Conclusion

Taking into account the current environmental situation in Ukraine and the world, strengthening environmental responsibility can make a significant contribution to solving identified problems, improve relations between business, society and government, as well as improve the perception of Ukrainian producers in foreign markets. The signing of the Association Agreement between Ukraine and the EU puts forward new requirements for the regulation of environmental protection in accordance with European standards. Today, environmental responsibility in Ukraine is at the stage of formation, the most active are the representatives of foreign companies that implement modern world practices, principles and standards in Ukraine, as well as Ukrainian entities with a progressive innovation-oriented development strategy. Their experience needs the attention of entrepreneurs, appropriate recognition and dissemination.

The foreign experience of state regulation in the field of nature management and environmental protection shows the need for a combination of economic, legal, and administrative methods. The most effective tools should be used: environmental payments, which provide businesses with the freedom to choose optimal solutions for pollution charges; benefits to enterprises fighting pollution; a deposit system, which makes it possible to set surcharges on retail prices for goods whose disposal is expedient after operation; voluntary agreements between eco-inspectors and nature users; issuance of licenses for the purpose of a comprehensive survey of enterprises and individualization of approaches to reducing the impact on the environment; fines for violations of legislation in the field of ecology.

An important way to intensify environmental protection activities can be: insurance of environmental risks and environmental catastrophes with insurance pools due to the critical size of losses that can be realized as consequences of environmental risks. The specified instruments are similar to those that exist in Ukraine, but in developed countries, priorities are given to economic stimulation and support of business development, which ensures protection and preservation of the environment. Stimulation of environmental protection activities should not be limited to coercive methods – an important role can be played by the policy of providing appropriate benefits and assistance to enterprises that fight against pollution. At the same time, the role of the state in the regulation of nature use should remain decisive, and the financing of scientific research in the field of protection, conservation and restoration of the natural environment should be carried out from the state budget of the country.

The considered approaches to environmental responsibility are proven, and they can be used in the development of a system of measures that encourage environmentally responsible behavior of companies, taking into account the peculiarities of the Ukrainian mentality, the high degree of shadowing of the economy, the absence of tax incentives or benefits for national business entities.

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