

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

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O. I. Tulai, Doctor of Economic Sciences,
Associate Professor**O. I. Тулай**, д. е. н,
доцент**FINANCIAL AND ORGANIZATIONAL
FOUNDATIONS OF ECONOMIC ENTITIES'
ECOLOGICALLY ORIENTED ACTIVITIES****ФІНАНСОВО-ОРГАНІЗАЦІЙНІ ЗАСАДИ
ЕКОЛОГО-ОРІЄНТОВАНОЇ ДІЯЛЬНОСТІ
СУБ'ЄКТІВ ГОСПОДАРЮВАННЯ**

Urgency of the research. Modern financial and economic activities of business entities aimed at obtaining economic benefits and increasing current and future cash flows can lead to the destruction of non-renewable natural resources, which are a prerequisite for the existence of life.

Target setting. Today in Ukraine the issue of financial incentives and motivation for subjects of economic relations to carry out environmental measures is getting more public attention.

Analysis of recent research and publications. Theoretical and methodological principles of nature conservation activities are reflected in the works of R. Burling, V. Vernadsky, V. Gavran, E. Libanova, A. Ness, A. Pigou, S. Podolinsky, K. Shilin and others.

Uninvestigated parts of general matters defining. Nevertheless, the issues of formation of financial and organizational preconditions of ecologically oriented activities of domestic business entities remain unsolved.

The research objective. The purpose of the publication is to outline the financial and organizational foundations of environmentally oriented activities of business entities in the context of sustainable human development ideology.

The statement of basic materials. The article substantiates the necessity of making economic systems more ecologically friendly. It analyses the problem aspects of financing nature conservation activities in Ukraine. The research also shows the specifics of ecological taxation as an effective financial instrument for the implementation of the state environmental policy.

Conclusions. In order to prevent the fatal impact of technological progress on the environment, economic entities need to increase their environmental protection costs. Being an effective financial tool for stimulating investment and innovation activities in the field of environmental protection, ecological taxation contributes to raising the levels of environmental safety and social security of the people.

Key words: environmental protection financing; ecological taxation; ecological policy; sustainable human development.

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Актуальність теми дослідження. Сучасна фінансово-господарська діяльність суб'єктів господарювання, спрямована на отримання економічної вигоди, збільшення поточних і майбутніх грошових потоків може призводити до знищення невідновлюваних природних ресурсів, які є необхідною умовою існування життя.

Постановка проблеми. Сьогодні в Україні актуалізується проблема фінансового стимулювання та мотивації проведення природоохоронних заходів суб'єктами економічних відносин.

Аналіз останніх досліджень та публікацій. Теоретико-методологічні засади природоохоронної діяльності закладено у працях Р. Берлінга, В. Вернадського, В. Гаврана, Е. Лібанової, А. Несса, А. Пігу, С. Подолінського, К. Шіліна та ін.

Виділення недосліджених частин загальної проблеми. Разом із цим, не вирішеними залишаються питання формування фінансово-організаційних передумов еколого-орієнтованої діяльності вітчизняних суб'єктів господарювання.

Постановка завдання. Метою публікації є окреслення фінансово-організаційних засад еколого-орієнтованої діяльності суб'єктів господарювання в контексті ідеології сталого людського розвитку.

Виклад основного матеріалу. У статті обґрунтовано необхідність екологізації економічних систем. Проаналізовано проблемні аспекти фінансування природоохоронної діяльності в Україні. Розкрито особливості екологічного оподаткування як ефективного фінансового інструмента реалізації екологічної політики держави.

Висновки. З метою запобігання фатального впливу технічного прогресу на екологію суб'єктам господарювання необхідно збільшувати витрати на охорону навколишнього середовища. Екологічне оподаткування як ефективний фінансовий інструмент стимулювання інвестиційно-інноваційної діяльності у сфері охорони навколишнього природного середовища сприяє підвищенню рівня екологічної безпеки та соціальної захищеності людини.

Ключові слова: фінансування природоохоронної діяльності; екологічне оподаткування; екологічна політика; сталий людський розвиток.

Urgency of the research. Modern financial and economic activities of business entities aimed at obtaining economic benefits and increasing current and future cash flows can lead to the destruction of non-renewable natural resources, which are a prerequisite for the existence of life. At the same time, as noted by V. Vernadskyi, people should understand that they are an inevitable manifestation of a large natural process, which naturally lasts for at least two billion years [1, p. 59]. However, today

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

human beings have to adapt not so much to natural conditions, as to the created negative factors of anthropogenic origin.

Target setting. Due to the unfavorable environmental situation in Ukraine, the problem of financial incentives and motivation for business entities to implement environmental protection measures is getting more public attention.

Actual scientific researches and issues analysis. The theoretical and methodological principles of nature conservation are laid down in the works of R. Burling, V. Vernadsky, V. Gavran, E. Libanova, A. Ness, A. Pigou, S. Podolinsky, K. Shilin [1-7], and others.

Uninvestigated parts of general matters defining. At the same time, the issues of formation of financial and organizational preconditions of ecologically oriented activities of domestic business entities remain unsolved.

Setting objective. The purpose of the publication is to outline the financial and organizational foundations of environmental oriented activities of business entities in the context of sustainable human development ideology.

The statement of basic materials. The foundations for the implementation of sustainable human development ideology are in the plane of overcoming the technospheric nature of human thinking and economic behavior. The feeling of the chosen path to be erroneous is the stimulus that leads to the emergence of semantic approaches to identify ways to overcome not only environmental, but also social and economic problems. Despite all the modernization efforts, the technogenic path of socio-economic development remains prevalent in Ukraine. At the same time, this economic model has quite a heavy impact on the nature thus being rather nature-consuming, which together with meeting all the modern requirements to the productivity of the economy, undermines the reproduction of the natural basis as such. Technogenic type is followed by rapid and depleting use of non-renewable natural resources, over-exploitation of renewable resources that exceeds the possibilities of their reproduction, as well as economic and consumer pollution of the environment [3].

We tend to distinguish between two main approaches that describe the interaction of humans with nature: a technocratic approach, built on the idea of subjugating nature for unlimited consumption, and ecosophic one, stating that human activity on the planet should be based on the priorities of integrity with accent on education of ecological consciousness and preservation of nature.

Considering the first approach, we should note that civilization technological growth admissibility limits are currently not defined. At the same time, the complete rejection of scientific and technological progress is also unacceptable, as is the current scenario of technological overheating, facing such socially dangerous consequences as environmental disasters. The advantage of a nature-oriented economy is that the basis for the economic development of the state is formed without significant social and intellectual costs. The disadvantages are seen as follows: economic development is limited to dependence on certain natural resources; depletion of exhaustible natural resources; insufficient attention or neglect of social component; the emergence of environmental problems, etc.

Today, the ecology covers all spheres of human life. S. Podolinsky was among the first Ukrainian scientists who paid attention to the ecological component of social development. The center of his main study, "The Work of Man and Its Relation to the Distribution of Energy" (1880) [6] is a person as the main subject of ecological and economic processes. Investigating the versatility of the concept of "energy," the scientist concludes that it has the ability to dissipate in the process of transformation from one kind to another, which means that human labor should provide an absolute increase in the energy budget.

Principles of environmental policy were reflected in "Ruska Pravda", the first collection of laws of the Kyiv state [8]. This document regulated the use of all kinds of natural resources. Contemporary environmental policy is understood as a scientifically sound policy aimed at preserving and recreating a healthy and safe habitat, solving social and environmental conflicts through gradual environmental modernization of all spheres of society's life, from transformation of the basic system of values, observance of civil rights and freedoms and to restructuring of industrial production widely using nature conservation technologies.

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

Considering the abovementioned, it is the second approach that gets special attention, since, from ancient times, humans not only treated the nature with awe, but also tried to live in harmony with it, which formed the basis of the ecosophic concept. The term "ecosophy" was introduced in 1973 by the Norwegian philosopher A. Ness, who interpreted it as "... the philosophy of ecological harmony or equilibrium." He noted that "Like any "sophia" (wisdom), it includes norms, rules, postulates, priorities and hypotheses regarding the situation in our universe. It is the ecological wisdom, whose diverse interests vary, and cover not only the "facts" of pollution, resources, population, etc., but also value priorities" [4].

Thus, ecosophy is human awareness of the wisdom of nature; it is based on living knowledge and living logic. Environmental wisdom derives from the creative harmonious communication of humans with the world of nature. Russian researcher K. Shilin dedicated his works to conceptualization of ecosophy [7]. In his analysis K. Shilin disputes the basic principle of the concept of human development, according to which the economy should exist for the development of a person, and not vice versa. In particular, he is interested in the type of a person the economy exists for: whether it is an economic person (what economists usually mean by consumer) or it is a person who lives in a wide world of harmony with nature. In view of the above, the question is raised about what kind of philosophy should be the basis of modern economic policy.

It should be stated that the issue of the relationship between ecology and economy is relatively new to philosophical analysis. However, its comprehension within the ecosophy contributes to the re-valuation of the traditional paradigm of economic thinking and the search for a new axiological rationale for another theory of economics, the ecological economy, which implies the need for integration of the economy and the environment. After all, for Ukraine joining the European Union involves not only economic stability, but also ecological safety, that is, the state of the environment in which measures are taken to prevent the destruction of the ecological environment and endangering human health. Thus, it is the ecosophic approach that acts as the modern social guide.

Anthropogenic impact on the environment causes the need for concentration of efforts on the financial aspects of environmental activities of economic entities. In the context of forming sustainable human development foundations, entrepreneurs have to make expenditures to reduce the attraction of natural resources to economic activity; reduce production and consumption wastes; limit waste products access to the environment or their transformation; reduce the amount of harmful substances in the waste; avert any negative impact of polluted environment on recipients [2, p. 256].

Financing of environmental protection measures and objects in Ukraine is done in the form of capital investments (through the purchase of new and used, or creating own, intended for personal use, tangible and intangible assets; costs of major repairs and modernization of equipment) and current expenses on keeping (maintenance and operation) the object (main means of environmental protection) in working condition.

Comparing the values of capital investment and current expenditures on protection and rational use of natural resources, which are covered by own funds of enterprises, organizations or institutions (Tab. 1, 2), we conclude that current expenditures prevail in the structure of total environmental costs of economic entities.

Table 1

Capital investment in the protection and rational use of natural resources at the expense of own funds of enterprises, organizations and institutions in Ukraine

Capital investment in the protection and rational use of natural resources at the expense of own funds of enterprises, organizations and institutions (thousand UAH)	2010	2012	2013	2014	2015
2145135,3	3893043,7	3593450,6	3924536,8	2692250,5	
Percentage of enterprises, organizations and institutions' own funds in capital investments on protection and rational use of natural resources in general	77,7	59,0	54,5	49,3	35,1

Source: created by the author according to the State Statistics Service of Ukraine [9]

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

The share of own funds of enterprises, organizations and institutions in all current expenditures on protection and rational use of natural resources for the research period amounted to an average of 96% (Tab. 2), which indicates the active participation of business entities in solving current environmental problems in order to minimize the negative environmental impact.

Table 2

Current expenditures on protection and rational use of natural resources at the expense of own funds of enterprises, organizations and institutions in Ukraine

Current expenditures on protection and rational use of natural resources at the expense of own funds of enterprises, organizations and institutions (thousand UAH)	2010	2012	2013	2014	2015
Current expenditures on protection and rational use of natural resources at the expense of own funds of enterprises, organizations and institutions (thousand UAH)	9983078,8	13452387,8	13815490,4	13509177,6	16382103,3
Percentage of enterprises, organizations and institutions' own funds in current expenditures on protection and rational use of natural resources in general	93,3	96,6	96,3	96,7	96,8

Source: created by the author according to the State Statistics Service of Ukraine [9]

Analysis of the dynamics of the share of own funds of enterprises, institutions and organizations in all capital investments on protection and rational use of natural resources showed that since 2010 it has gradually decreased (Table 1). On the one hand, this indicates an increase in the share of other sources of financing (including budget funds), whereas, on the other hand, it shows the lack of incentives for business entities to finance upgrading of the nature-conservation infrastructure.

Environmental taxation of economic entities proves to be an effective financial instrument for implementing the state environmental policy. Environmental taxation was updated and reflected in the writings of the well-known representative of the Cambridge Neoclassical School A. Pigou. In his book "The Economics of Welfare" [5], he expanded the traditional notion of human well-being by such dimensions as the quality of the environment, the nature of labor, and the level of security in society. A. Pigou also noted that people distribute resources between present and future generations on the basis of a rational system of preferences, that is, they prefer the minor present-day benefits to a significant level of well-being in the future. He believed that to a certain extent this is natural, since human life is short-lived, and thus sacrificial behavior for the sake of the future cannot be evaluated accordingly.

The scientist argued that economic entities that have a negative impact on the environment have to pay special taxes, and a system for stimulating environmental activities in the form of grants should be implemented as well. A. Pigou believed that the optimal rate of environmental tax should be equal to the marginal environmental damage. The damage that corresponds to V. Pareto's optimum is considered significant. However, there are still certain obstacles to the practical implementation of A. Pigou's concept of taxes, since the question of utilizing the proceeds from environmental taxes is extremely important.

Today, the environmental tax can be considered as an economic tool for making production more environmentally friendly. However, the current system of payments to offset negative environmental impacts in Ukraine is not entirely consistent with its fiscal and incentive targets. The environmental tax does not perform its primary stimulating function and does not aim at achieving specific environmental results, thus acting as a kind of payment for the use of the environment. Therefore, the issue concerning the expansion of the tax base, especially with regard to the introduction of payment for manufactured products, which upon utilization pollute the environment, is still pressing. World experience suggests that environmental taxation system efficiency increase can be achieved through the targeted use of accumulated funds and tax breaks. In developed countries environmental taxation revenues are allocated for the development of ecological infrastructure, the introduction of environmentally safe technologies (including waste processing and recycling), etc. In addition, there are effective mechanisms for preferential taxation and price incentives for environmental activities.

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

Conclusions. Summarizing, we state that environmental protection is one of the most pressing issues of the present. The active development of technologies together with the introduction of upgraded equipment has led to a sharp deterioration of the environmental situation in the world. People not only develop the environment, thus altering and destroying the existing natural ecosystems, but also contaminate natural areas in ever expanding scale. All civilized countries of the world recognize the need to increase the costs of preserving natural resources and preventing the fatal impact of technological progress on the environment. Ukraine, which occupies 5.7% of the territory of Europe and 0.44% of the world, is no exception in this process, which is based on a fundamentally new economic philosophy. In particular, it is an idea of a high-quality and safe life of people on the basis of preservation and reproduction of the environment for present and future generations.

Environmental taxation as an effective financial tool for stimulating investment and innovation activity in the field of environmental protection contributes to raising the level of environmental safety and social protection of the people. Therefore, it is extremely important to establish such rates of environmental tax that stimulate business entities to apply environmental technologies and ecologically balanced production. The application of a system of tax privileges to business entities that have positive dynamics in minimizing pollution and make environmentally friendly products, which requires the development of an effective mechanism for granting these privileges, is also considered perspective.

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