

навпаки стрімкий розвиток безвідходного рециклінгу вторинних ресурсів життєдіяльності людини.



Рисунок 1 – Співставлення ієрархій поводження з відходами в Україні та ЄС

Зміні пріоритетів у поводженні з відходами має стати Національна стратегія управління відходами, яка базується на трьох ключових принципах, притаманних для країн ЄС, а саме:

1) перехід до економіки замкнутого циклу. Для України це означає масштабна технологічна модернізація і відмови від хижацького ставлення до природних ресурсів; 2) розширена відповідальність виробника, яка заохотить бізнес до мінімізації утворення відходів та зацікавленості в їх переробці; 3) мінімізація площ захоронення відходів.

MARKETING INSTRUMENTS TO BOOST GREEN INVESTMENT MARKET

*T. PIMONENKO, PhD, Associate Professor
Sumy State University*

40007, Sumy, 2, Rymskogo-Korsakova st.

tetyana_pimonenko@econ.sumdu.edu.ua

*O. LYULYOV, Doctor of Economics, Associate Professor
Sumy State University*

40007, Sumy, 2, Rymskogo-Korsakova st.

alex_lyulev@econ.sumdu.edu.ua

Y.A. US, Postgraduate Student

Sumy State University

40007, Sumy, 2, Rymskogo-Korsakova st.

yanochkaus@gmail.com

It was noticed, that over the last several years Ukraine economic development has been characterized by worsening domestic investment climate, which is been exacerbated with the political and military conflicts in the country. According to

above-mentioned provision it encourages the increasing of a lack of confidence on the part of potential investors and outflows of foreign investments. It is worth noting that, in Ukraine comparably small amount of green investments (GI) are driven to the development of renewable energy, increasing of energy efficiency level, agriculture development, protection of country ecosystem, water and land resources conservation. However, have analyzed the worldwide experience it has been found out that the GI market has a rapid development. Thus, the world tendencies of observance of the principles of sustainable development in making investment decisions requires the reformatting the ideology of the traditional investment market towards its “greening”. Therefore, on this aspect GI is the promising instrument to attract the additional foreign capital in the Ukrainian economy.

According to the marketing theory and taking into account the results of analysis [1], it is possible to extract the following elements of GI marketing (Figure 1): green product, green price, eco-oriented positioning and promoting.

In accordance with the proposed model of marketing tools (Figure 1), the product of GI marketing is investments directed towards the specific ecological project, the realization of which obtains as the economic results, so the balancing ecological and social results.

Forasmuch as a potential “green” investor deals with the numerous of price components accounting system of which is not unified, pricing in GI marketing differs from such one as in traditional marketing. Moreover for most cases the green products have higher variable expenses, while as their long-term costs are lower. In accordance to the GI marketing concept, positioning is consider to be the process of attracted image creation that boosts the green brand and image and, as a result, the competitive ability in the long term.

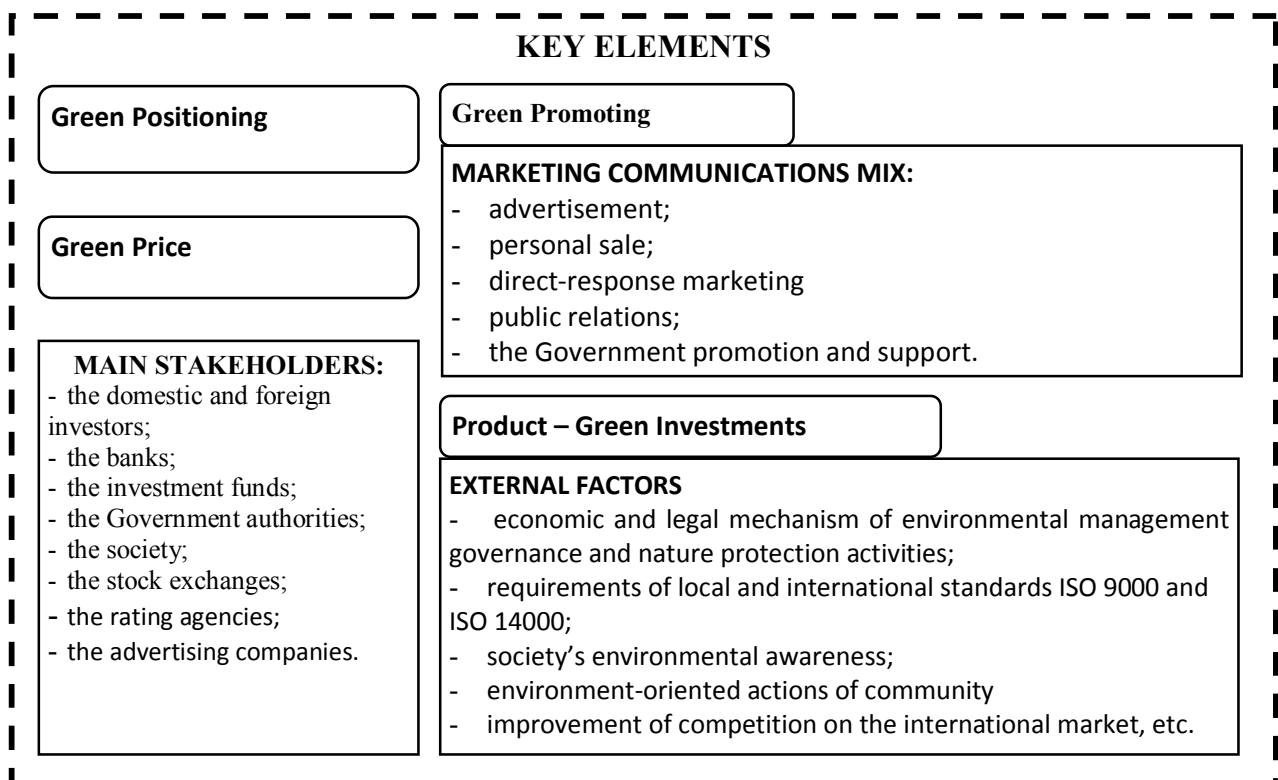


Figure 1 – The conceptual model of green investment marketing*

*Compiled by the authors on the basis of the literature sources [2;3]

Furthermore, the promotion policy of GI marketing should be combined with the increasing of the awareness level and propaganda to help in attracting GI. The promoting of GI is, first of all, the using the marketing communication mix (Figure 1), where it is necessary to make a plan of promoting which is able to indicate the dissemination channels of information and its volume, monitor the information impact and make necessary changes.

Consequently, the launch of green model of economic development and implementation of the basic principles of sustainable development require the attraction of green investments and their popularization among the main stakeholders, that, in turn, makes it necessary to formulate the efficient set of marketing communication of promoting GI, which would ensure green brand of the country and increase the foreign investor confidence. As a result it is able to improve the investment climate of the country providing of the spreading and penetration the additional advantages in all facets of the economic.

References:

1. Chepurova, I. (2014). Marketing v oblasti privilecheniya investitsiy. Retrieved from: <https://cyberleninka.ru/article/n/marketing-v-oblasti-privlecheniya-investitsiy>
2. Chygryn, O., Krasniak, V. (2015). Teoretyko-prykladni aspekty rozvytku ekolohichnoho investuvannya v Ukrayini. Makrelytnykh i menedzhment innovatsiy, 3, 226-234. Retrieved from: http://mmi.fem.sumdu.edu.ua/sites/default/files/mmi2015_3_226_234.pdf
3. Pimonenko T. (2018). Transparency of Ecological Reports as a Basis of Green Investment Market Development. Mechanism of Economic Regulation, 4, 14-22. <https://doi.org/10.21272/mer.2018.82.02>

UMWELTCONTROLLING IM SYSTEM ALLGEMEINEN CONTROLLINGS: HAUPTMOTIVE UND HAUPTINSTRUMENTE

S. DVORKIN

*Deutsche Angestellten-Akademie
Marsstraße 40-42, 80335 München
dvorkin.s@web.de*

Steigerung der Rolle umweltfreundlicher und umweltorientierter Technologien motiviert die Änderungen bei den vorher rein wirtschaftlichen Instrumenten. Es handelt sich auch um die Methoden und Konzepte, die Rechnungswesen angehen. Kosten und Leistungsrechnung in modernem Sinne ist unmöglich ohne Einführung so genannten Umweltcontrolling.

Früher und häufig heutzutage wird Controlling auf rein finanzielle Ziele orientiert. Gewinn in diesem Verständnis lässt sich als „umweltunabhängig“ begreifen. Umweltcontrolling entwickelt und verwendet die Methoden, die unterstützen die Erreichung des Umweltziels. Solch ein Ziel nimmt sowohl gewöhnliche Berechnung des Finanzergebnisses als Differenz betriebszielorientierter Erträge und Aufwendungen als auch umweltschutzbedingten Aufwand (und