

4. завдання з надання впевненості технологічної спрямованості;
5. завдання в сфері безпеки суб'єкта господарювання;
6. завдання з надання впевненості маркетингового спрямування;
7. завдання з надання впевненості в сфері інформаційних систем;
8. завдання з надання впевненості операційно-виробничого спрямування;
9. завдання з надання впевненості інвестиційного спрямування;
10. завдання з надання впевненості інноваційного спрямування.

Класифікація завдань з надання впевненості на завдання з підтвердження («attestation engagement») та прямі завдання («direct engagement»), яка пропонується в Міжнародній концептуальній основі завдань з надання впевненості [1], обумовлює розподіл функцій між учасниками тристоронніх відносин та введенням особи, яка вимірює або оцінює предмет завдання та відрізняється від відповідальної особи.

Так, деякі завдання з надання впевненості передбачають, що оцінка або вимірювання предмету виконуються відповідальною стороною, а інформація з предмету завдання надається у вигляді твердження відповідальної сторони, яка й надається користувачам. Такі завдання носять назву «завдання з підтвердження». Виконуючі інші завдання з надання впевненості, практик безпосередньо виконує оцінку чи вимірювання предмету, а інформація з предмету завдання надається користувачам у звіті з надання впевненості. Такі завдання носять назву «завдання зі складання безпосереднього висновку» або прямі завдання. Наведені приклади ілюструють складність відносин, які супроводжують діяльність інноваційно-інтегрованих структур різного типу та організацію виконання завдань з надання впевненості.

Література:

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PROBLEMS OF FORMATION OF "GREEN" ECONOMY IN UKRAINE

The issue of Ukraine's economy worries every Ukrainian. During Independence, there were many blows to its stability. Every time a new president came to power, 90 countries experienced severe stress, as everyone came to power with their own program and

implemented new reforms. To improve the financial situation of every citizen and, in general, the country as a whole, we need to choose the best alternatives for economic growth.

Ukraine survived the crisis in 2008 and argued that the country's economy needed significant modernization. The next blow to the economy was in 2014 due to Russia's aggression. The resolution of the Cabinet of Ministers of Ukraine approved the forecast of economic and social development of Ukraine for 2020-2022. The document identifies possible scenarios for the development of the Ukrainian economy and ways to implement them. The scenarios are formed on the basis of the development of the domestic economy for 2016-2018. The rise of the economy is planned through business development and attracting investors.

The transformation of Ukraine's economy, which has remained resource- and energy-intensive for many years, must be achieved primarily through green investment, the creation of green jobs and the market for new products (eg, the ecosystem services market), and the reform of national sectors. capital, such as agriculture, fisheries, forestry and water management.

The main problems of the green economy in Ukraine:

- a large share of energy-intensive sectors of the economy;
- limited natural resources, which in turn poses a threat to national security;
- large losses on electricity transmission and distribution (% of output): as of 2014, Ukraine loses 10.8% of electricity from total output, which is too high, as the average loss in the European Union is 6.4%, and in Germany 3 , 9%, such a high rate is characterized mostly by ineffective and outdated means [2];
- the initial state of implementation of alternative energy and renewable energy;
- lack of investment in "landscaping" of waste processing with a significant growth of the waste market;
- Lack of a "life cycle" concept for construction. That is, the design of buildings, production of inventories, operation and maintenance of buildings, as well as the removal, processing and reuse of building waste, construction and construction scrap;
- lack of congestion management program based on demand management by payment [1];
- increasing the area of deforestation;
- reduction of the area of "protection" of forests, which leads to the death of forest stands;
- negative trend in the capacity of water treatment facilities and too little capital investment in the system of sewerage, drainage and wastewater treatment;
- Lack of a single concept and strategy for "greening", so it is necessary to develop a joint document at the government level, which would include the basic principles of the "green economy".

Directions of production of author's innovative ideas. Of course, the implementation of the concept of "green economy" is based on the political aspect. That is, the characteristics developed by international institutions should be implemented by national governments at both the national and local levels. In addition, attracting foreign investment can only be in the case of trust of international partners in Ukraine, and for this it is essential to begin the process of combating corruption [4].

On the political side, the concept of "Energy efficiency and the transition to a green economy in Turkey" can be chosen. One of the central elements of Turkey's "green" economy is the integration of all aspects of energy efficiency at the stages of energy production, distribution and consumption. One of the main goals is to reduce carbon dioxide emissions. To this end, measures are planned in the field of pricing, competition, behavior change and technological development in all sectors of the economy. In addition, such areas of activity as electrification of transport, as well as modernization of housing and energy equipment are considered [3].

Investments in greening of fisheries should include the following areas: creation of a stock assessment program (for fisheries inspectors who need reliable statistics to obtain information on the state of fishery resources); monitoring and control program (monitoring and control programs allow fisheries inspectors to determine whether fishermen comply with catch quotas. Such programs are also needed to mitigate the impact of illegal and informal fishermen); creation of marine protected areas (marine protected areas try to maintain the health of fish resources, allocating a separate area in the sea, free from fishing, which provides fish maturation in such areas, thus ensuring future elasticity of fishing) [1]

Forest landscaping mainly involves increasing protected areas and investing in forest planting. For example, Costa Rica, where more than 1 million people visited protected areas annually for five years until 2006, earned more than \$ 5 million in ticket sales. USA. Natural areas in Latin America are visited by a large number of people, and these areas provide many jobs. For example, protected natural areas in Mexico registered 14 million visitors annually and provided 25 thousand jobs [1].

Increasing the number of renewable energy sources guarantees energy independence for countries. Getting energy in a "green" way will allow Ukraine to become energy independent of Russia, which is very important today. Also, energy modernization prevents overconsumption of energy and ensures efficient use of natural resources.

After analyzing information about the general state of Ukraine's economy and possible ways to improve it, we came to the conclusion that:

1. It is extremely important for our country to develop alternative energy sources that will help it become energy independent.

2. Adherence to the "green economy" will help expand the share of organic agriculture.

3. The introduction and development of such a program will involve a larger share of the population in political decision-making and increase the transparency of the economy.

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