

Ushenko N.,

Head of the Department economic and business-technology
Doctor of Economics, Professor

Shtyk Yu.,

Associate professor of the Department economic and business-technology
Ph.D. in Economics, Associate Professor
National Aviation University, Kyiv, Ukraine

ANALYSIS OF ECOSYSTEM SERVICES BUSINESS ORGANIZATIONS: NATURE, VALUE, STRUCTURE

Modern economic conditions have significantly influenced the development of economic analysis, as the economic activity of industrial enterprises requires a synthesis of economic and environmental indicators. In order to ensure a high level of economic and environmental security of the enterprise, which is a key component of the continuity of its activities, it is necessary to take into account environmental and economic indicators, their parameters, forecasts and changes in corporate governance. This will ensure compliance of economic, environmental and social indicators on the path to sustainable development. The field of modern ecological and economic analysis is very large and includes not so much environmental activities related to the compensation of the consequences of environmental pollution by economic entities, as ecologically oriented activities of enterprises.

One of the main problems of the existence of the analysis of ecosystem services is the assessment of ecosystems of the state, which are used by enterprises at their discretion. The first attempts to assess ecosystems were made by modern foreign scientists, in particular: A. Damodaran, T. Koller, T. Copeland, M. Miller, F. Modigliani, J. Murrin, K. Walt, J. Friedman, GS Harrison, J. Hicks, J. van Horn, W. Sharp and others. The following domestic scientists also devoted their works to the analysis of ecosystem services: Yadransky D.M., Korolyuk N.M., Naumchuk O.A. and a number of others.

The purpose is to study the analysis of ecosystem services of business structures.

Ecosystem services analysis has recently emerged as a new type of economic analysis in Ukraine, although European and American countries have long used elements and components of analysis to diagnose the environmental performance of enterprises. This type of analysis can cover all aspects and cycles of economic life of the enterprise in relation to environmental activities and the environmental impact of business structures.

The analysis of ecosystem services is carried out according to two main directions. The first direction is to identify the scale, elements, and effectiveness of business structures, regions and the state as a whole, this has an impact on the environment, the second direction includes the study of the impact of factors on the assessment of final factors in enterprises [1].

Analysis of ecosystem services is an important tool for assessing the environmental sustainability of business structures and various sectors of the economy, the nature of which is multifaceted, comprehensive and organizational [2].

The modern economic literature distinguishes five components of the analysis of ecosystem services, namely: ecological expertise, ecological diagnostics, ecological situational analysis, ecological marketing analysis and ecological audit. "An important

component of environmental and economic analysis of economic activity is environmental expertise" [3].

The purpose of ecological expertise can be considered measures to prevent the negative impact of anthropogenic activities on the environment, as well as to preserve human health, assess the degree of environmental safety of business and ecosituations in the relevant areas. During the examination, the analysis of compliance of business, regional and economic decisions with regulatory, organizational and legal requirements of environmental management and environmental protection in terms of minimizing the negative environmental impact. That is why ecological expertise can also be presented as a systematic analysis of ecological and economic risk [4].

Economic assessment is a diagnosis of changes in the economy that occur due to a certain impact and due to changes in the basic functions of natural resources, reflects the cost of measures to ensure the optimal state of the ecological system and due to environmental pollution. Ecological and economic diagnostics are also used to identify, analyze and evaluate environmental problems of development and increase ecological and socio-economic efficiency of production and nature management. The purpose of environmental diagnostics is to analyze the economic activity of enterprises in terms of possible negative effects on the environment [5].

The next component of environmental and economic analysis is marketing analysis. Ecological marketing should be identified as a management function that "organizes and directs the activities of enterprises related to the assessment and transformation of consumer needs into ecologically oriented demand, demand for goods and services that help maintain the qualitative and quantitative level of major ecosystems, both individuals and organizations or society as a whole "[4].

Environmental audit can be called the documentation of a systematic independent process of assessment of the object of environmental audit, which includes such processes as generalization and objective evaluation of evidence to identify compliance with established activities of business structures and their conditions, as well as environmental management systems issues to the requirements of the legislation of Ukraine and other aspects of environmental protection [3].

Considering the components of ecological and economic analysis, it is established that there is a need for environmental controlling, which will deepen the analysis, making the closest relationship of assessment and analytical principles of operational and strategic levels, providing a comprehensive approach to resource and environmental status, and thus create all prerequisites to ensure environmental and economic security [5].

It is obvious that in the areas of costs that serve exclusively for environmental protection, all costs can be interpreted as ecosystem. Elsewhere, environmental costs need to be determined through appropriate costs. All components of the analysis of ecosystem services have a common goal - to increase the efficiency of nature management. Comprehensive application of all components of the analysis of ecosystem services allows to obtain a more complete and comprehensive assessment of the ecological and economic level of production and economic activity in order to make optimal environmental decisions.

References:

1. Balanenko O. G. The essence and main tasks of ecological and economic analysis of the enterprise. 1. 2017. URL: <http://molodyvcheny.in.ua/files/journal/2017/1/126.pdf>. (дата звернення 15.04.2021).
2. Shvydanenko G. O. Development of the enterprise on ecological and economic bases: Monograph. K.: KHEU, 2017. 184 с. URL: <https://ir.kneu.edu.ua/handle/2010/25227?show=full>. (дата звернення 15.04.2021).
3. Gritsyshen D. O. Theoretical and methodological construction of ecological and economic analysis of economic activity of industrial enterprises. 3. 2015. URL: http://www.irbis-nbu.gov.ua/cgi-bin/irbis_nbu/cgiirbis_64.exe?I21DBN=LINK&P21DBN=UJRN&Z21ID=&S21REF=10&S21CNR=20&S21STN=1&S21FMT&S_meta_Vzhdtu_econ_2015_3_21. (дата звернення 15.04.2021).
4. Theory of ecological and economic analysis: textbook. aid .: E. V. Mishenin, H. B. Mishenina, I. O. Galicia; for order. E. V. Target. Sumy: Sumy State University, 2014. 246 p.
5. Maximov L. I. The role of eco-controlling in the formation of environmental management systems in industrial enterprises. Vip. 5.16. 2014. URL: https://nv.nltu.edu.ua/Archive/2014/24_5/16.pdf. (дата звернення 15.04.2021).