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ENVIROMENTAL AUDIT IN UKRAINE – PROBLEMS AND EVOLUTION PERSPECTIVES

Ukraine's environmental problems do not differ from the worldwide problems of climate changes which include pollution of the atmosphere that causes the appearance of acid rain and poisonous substances; water and soil pollution and devastation; sick soil; environmental disability for self-purification and self-regeneration; new infectious agents formation for plants, animals and humans. Ecological situation of our planet is getting worse. According to scientific research, the environmental factor accounts for citizens' health deterioration at 10-30%, including growth of people's cancer - about 50% [1]. That's why developing a complex of measures aimed at reducing the amount of harmful substances in the environment is so important now.

Environmental audit is an independent process of documented assessment of the object of environmental audit, which includes collecting and objective assessing of evidence for the compatibility of certain activities, measures, conditions, environmental management systems and information with the requirements of the Ukrainian legislation on environmental protection and other criteria of environmental audit. The Law of Ukraine "On Environmental Audit" provides for two types of environmental audit: voluntary and mandatory [2].

Voluntary audit is carried out on the initiative of the management of the object of audit or by agreement with it, if the ordering company is the third party concerned (a potential buyer, a financial institution, etc.).

Mandatory audit is carried out on request of the state bodies concerned for those objects or activities that present an increased environmental hazard.

Solving socioeconomic and environmental problems in the country is possible through the use of environmental auditing as an instrument for ensuring a good condition of the environment [3]. This fact is confirmed by the necessity of Ukraine's integration into the system of the world economy and international ecological safety [4]. Therefore, it is necessary to increase the importance of environmental audit in society, to stimulate the development of the market for this type of audit services and the interest of enterprises in its

implementation. Now only 7% of Ukrainian enterprises are ready to test their environmental safety management system and obtain a certificate of compliance according to the standard ISO 14000 (international standards of environmental management systems at the enterprise and in companies [5]) . Today, the market for environmental auditing in Ukraine is being formed spontaneously, without active state intervention.

Enterprises aren't interested in improving environmental activities, and the mechanism of economic stimulation is not developed. The main task of the state is to introduce a legal framework that will force companies to conduct a regulated and regular environmental audit, that will create a market of quality audit services. This activity will focus on the creation of eco-productions.

The most favorable conditions for the revitalization of environmental audit are:

- Legislative consolidation of mandatory internal and external environmental audit for subjects of economic and other activities which negatively affects the environment with the appropriate definition of the level of influence of the enterprise;

- Determining the frequency of conducting mandatory environmental audits and organizational procedures for carrying out environmental auditing activities;

- Definition of organizational and economic mechanisms and instruments that stimulate the conduct of environmental audit.

It can be asserted that there is an urgent need for the development of modern environmental management and audit in Ukraine today. Thus, the ecological situation can be stabilized and improved mainly by changing the orientation of the socio-economic development of the state, forming new modern values and moral priorities, reconsidering the needs, goals and ways of human activity.

References:

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NEUROMARKETING AS AN INNOVATIVE TREND IN MARKETING DEVELOPMENT

A modern person does not live on the assumptions of traditional marketing any more. Today society makes decisions based on emotional reactions that operate under the influence of various neuromarketing factors [1].

Neuromarketing is a new direction in marketing research, the study of unconscious sensomotor, cognitive and emotional reactions of a person to certain stimuli. During the study, physiological responses to various stimuli (samples of advertising, packaging, certain odours, etc.) are recorded; primarily, changes in the activity of various parts of the brain, pulse and respiratory rate, etc. The purpose of such studies is an objective assessment of the neurophysiological manifestations of respondents' reactions. We consider these manifestations as valuable, since they reliably reflect cognitive (attention, memory, recognition) and emotional (pleasure, joy, anger) processes in the consumer psyche. Such studies are actively used in the United States, Canada, Japan and EU countries [1].

Many domestic and foreign scholars studied the issues of neuromarketing and product promotion on the market, in particular: P. Glimcher (New York, University of Pennsylvania), J. Zaltman and Y. Kan (USA, Harvard Business School), M. Lindstrom (Kingdom of Denmark), B. Oeiman (Austria), A. Kolesnikov (Russia, Moskov), M. Oklander (Ukraine, Odessa National Polytechnic University), Y. Gubareva (Ukraine, Odessa National Polytechnic University), V. Naumov (Ukraine, Kyiv), N. Shulga (Ukraine, Kiev National