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ECOLOGICAL AND ECONOMIC SAFETY MANAGEMENT OF THE RESOURCE POTENTIAL OF AGRICULTURAL ENTERPRISES

The attainment of high level competitiveness implies the availability of resource potential and its effective management. Enterprises, operating in the field of agrarian production, require special approaches to the formation, assessment and safety of the resources use. This is primarily due to the land use, food production, and workplace creations over rural terrain.

The problem of formation and use of existing potential in the system of resource provision of agribusinesses is becoming increasingly relevant as it covers the demographic, social, economic, environmental and other spheres of human life. Current disadvantages have a negative impact on both macroeconomic indicators and, in general, on the socio-economic situation of our state. After all, the basis of any management involves the availability of resources, and the subsequent effectiveness of their use is the evidence of a rational and justified management system. The resource potential implies an integrated approach to the issue of its formation, optimization and rational use, and the key priority direction is the assessment of its separate components, due to the development strategy of the sector and state programs [1].

Modern agricultural production develops dynamically in close connection with the external environment, which forms the relations between market participants with the necessity of investment-innovative approaches while seeking the means and tools for increasing the

attractiveness of nature management as a prerequisite for sustainable development of the industry, economy and society. The growth of production requires constant load increase on the natural environment and not always rational use of the resource potential. Therefore, it is important to carry out an environmental and economic assessment of the resource potential of agrarian enterprises, which provide a significant share in the overall export of Ukraine.

Article 41 of Section X of the Law of Ukraine «On Environmental Protection» defines economic measures to ensure the protection of the natural environment, which in particular provides tax, credit and other privileges to be given to the enterprises, institutions and organizations, as well as citizens, in the implementation of their low-energy, energy and resource-saving technologies and non-traditional types of energy, other effective measures for the environmental protection and the compensation of losses, caused by violation of the legislation on environmental protection in the interconnection of all managerial, scientific and technical, and economic activities of enterprises in the order defined. The law also defines environmental safety measures, the state of the environment, which prevents deterioration of the environmental situation and the emergence of danger to human health. Thus, in Article 52 of the above-mentioned law, it is defined that enterprises, institutions, organizations and citizens are obliged to observe the rules of transportation, storage and use of plant protection products, growth stimulators, mineral fertilizers, oil and petroleum products, toxic chemicals and other drugs in order to prevent environmental and food pollution caused by them or their constituents [2].

Thus, the target of agrarian enterprises management is to fulfill environmental policy and to develop the directions of its implementation in the long term. The competitiveness of enterprises, their financial stability determine the economic safety, which in modern conditions must be combined with the environmental responsibility of enterprises and the implementation of the conditions of resource conservation and discovering the optimal balance between the provision of environmental safety and economic feasibility of agrarian enterprises.

In order to assess the environmental consequences, it is expedient to develop environmental accounting in the context of economic safe-

ty. A combination of managerial, environmental and social accounting is proposed as a universal tool. The emergence of an objective need to improve the quality of life through the prism of conservation and reproduction of the environment and environmental management of resource potential is analyzed. Enterprises are encouraged to maintain a separate expenditure group for accounting «environmental costs» and specific accounting objects: assets (natural resource potential, genetically modified organisms, waste products) and liabilities (obligations). With the help of accounting information management can consider economic risks, assess the causes of their occurrence. Managers can identify tendencies and evaluate the state of the environmentally-economic safety in the dynamics in order to anticipate and to predict the magnitude of adverse impacts, risk assessments and the formation of economic safety measures [3].

Summarizing the above, we can state that ecological and economic safety will contribute to the economic development of agrarian enterprises, on the basis of effective management of resource potential.

References

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