

**State Organization «Institute of Market and Economic&Ecological Researches  
of the National Academy of Sciences of Ukraine»**

**Summary of scientific novelty for the research  
«Imperatives of Socially Responsible Business Based on Economy  
Ecologization»**

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The work was carried out at the request of the Ministry of Economy of Ukraine (letter No. 3032-05/44916-07 dated 09.09.2021); the Ministry of Justice of Ukraine (letter No. 84949/90016-33-21/4 dated 24.09.2021); the Main Directorate of the National Police in the Mykolaiv Region (letter No. 4089/24/3-2021 dated 2021); the Odesa District Council of the Odesa Region (letter No. 530 dated 20.08.2021); the Department of Economic Policy and Strategic Planning of the Odesa Regional State Administration (letter No. 02.2-13/2585 dated 19.08.2021); the Department of Ecology and Natural Resources of the Odesa Regional State Administration (letter No. 3944/06-17/3509 dated 25.08.2021); the Department of Social and Family Policy of the Odesa Regional State Administration (letter No. 12-20/5028 dated 17.08.2021); the Department of Agrarian Policy, Food, and Land Relations of the Odesa Regional State Administration (letter No. 299/01-6/1019 dated 15.09.2021); the Odesa Regional Humanitarian Center for Extracurricular Education and Upbringing (letter No. 06-03/348 dated 13.08.2021); and the branch "Expert and Technical Center" of the Joint-Stock Company "Ukrainian Railways" (letter No. ETIPO-26/384 dated 25.08.2021).

The scientific novelty of the most significant research results is as follows:

**Within scientific&methodological aspects:**

- The conceptual essence of the term "model of socially responsible business (SRB) based on economy ecologization" has been substantiated and defined. It is proposed to be understood as: (1) a generalized scheme reflecting the freedom of choice in areas of social responsibility within the trends of the Green Deal; (2) a designation of the specific features of SRB implementation associated with the national environmental policies of various territories (American, European, Asian, or mixed models); (3) a concept that simultaneously reveals the specifics of research approaches to SRB formation in the context of economy ecologization; (4) a system based on a specific environmental management system or economic-environmental evaluation.

- Institutional foundations for forming the organizational-economic basis for implementing the methodology of "socially responsible business (SRB) based on

economy ecologization" in Ukraine have been scientifically substantiated and established. These foundations aim to create a Ukrainian national SRB model for the wartime and post-war periods, combining region-focused, parametric, and scenario approaches for implementing innovative (environmental), realistic (intensive), or traditional (extensive) SRB development models.

- A methodological framework has been proposed for the comprehensive evaluation of socially responsible production and consumption based on sustainability and sustainable development. This framework is based on principles of evaluation (systematicity and complexity, adequacy and dynamism, objectivity and accuracy, effectiveness, goal orientation, and scientific grounding), an expanded system of national sustainable development indicators within SDGs 1, 2, 6, 7, 8, 9, 12, and 15, which integrates European green and author-specific economic-environmental and social indicators. It includes a five-step procedure for quantitative-qualitative and expert evaluation of SRB development, providing an analytical basis for adjusting state policies to stimulate environmentally responsible business and justify directions and adaptive complementary mechanisms for sustainable SRB development during the national economy's post-war recovery.

- The theoretical and methodological approach to determining the institutional environment for SRB development based on economy ecologization in Ukraine has been improved, considering formal and informal factors. A comparative analysis of imperatives, institutional bases, and best European practices (e.g., in German-speaking EU countries, especially Germany) in SRB formation globally was performed.

- A methodological approach for forming a multi-component system of economic-environmental and social indicators for comprehensive SRB evaluation at the macro level has been improved. It evaluates SRB development across five areas: (1) adequate investment-innovation support; (2) socially responsible resource consumption by economic sectors; (3) waste management within a circular economy; (4) the economy's ecological capacity; and (5) employment, income, and population expenditures (social components).

- The methodological approach to adjusting cargo transportation volumes by Ukraine's marine and river transport in accordance with SRB ecologization requirements has been refined. Unlike existing methods, it is based on using mathematical models to achieve Sustainable Development Goals (SDGs) in the post-war period.

- Methodological approaches to determining social responsibility in the water management sector have been improved, encompassing institutional, infrastructural, ecological, philanthropic, innovative, and socio-economic components. Relevant indicators and tools for implementing social responsibility in water and sewage

companies have been proposed, including digital water resource management, water-saving technologies, advanced wastewater treatment technologies, and charitable support for updating water infrastructure based on best practices for efficient water resource use.

- The definition of non-financial reporting as an element of basic social innovations has been refined. Non-financial reporting is seen as part of radical transformations in production, sociocultural structures, and governance systems, reshaping socio-economic relations, institutional frameworks, communication, powers, and responsibilities aligned with the scale of social innovation.

- Methodological justifications for key directions of socio-ecological-economic reporting based on GRI standards and six categories of indicators—economy, ecology, labor relations, society, human rights, and product responsibility—have been developed. These indicators are based on analyzing reports from leading global companies, international initiatives on reporting, and regulatory documents such as EU Corporate Sustainability Reporting Directives, ISO 26000:2010, AA 1000 social and ethical reporting standards, and Ukrainian legislation.

- Methodological approaches to diagnostic auditing of SRB compliance with principles in forestry enterprises have been improved. This audit includes three components: institutional (compliance with legislation, organizational structure, and management system efficiency), social (work safety, personnel security, corporate social responsibility, stakeholder engagement), and ecological (sustainable forest use, forest protection, environmental impact of economic activities).

#### **Within scientific&practical aspects:**

- Scientific and applied principles for understanding the nature, typological features, and comparative analysis of institutional traps affecting the dynamics of transitioning from traditional economic activity to socially responsible business based on economy ecologization have been enhanced.

- Methodological justifications for sustainable SRB development directions during Ukraine's post-war recovery have been developed, focusing on creating favorable institutional conditions for food, water, and energy systems sustainability; introducing circular waste management models under the European Green Deal. A transitional state policy model for SRB development will be implemented during the post-war period, emphasizing institutional changes and strategic economic rebuilding priorities.

- The system of sustainable development indicators combining investment and ecological components has been refined. These indicators include sectoral indicators of resource and ecological productivity of gross added value, enabling meso- and macro-level economic systems to generate added value with minimal environmental harm, facilitating cross-sectoral comparisons and comprehensive socio-ecological-

economic assessments.

- Recommendations for SRB ecologization have been developed, maximizing the competitive potential of water transport while achieving SDGs during post-war recovery.

- Recommendations have been provided for recognizing green SRB development imperatives in Ukraine's post-war period, focusing on strategic priorities such as energy and energy efficiency, sustainable transport, green agriculture, industrial ecologization, zero pollution, biodiversity, and climate change.

- Scientific justifications and proposals for transitioning to integrated reporting by economic entities have been enhanced. These proposals align Ukrainian legislation with European standards and present non-financial indicators as tools for defining corporate missions, investment appeal, and market image, fundamentally transforming the traditional disclosure of reporting information and fostering communication between business, government, and the public.

- Proposals for supporting national businesses in adopting circular waste management models have been developed. During wartime, these businesses cannot fully implement social initiatives independently. Support is proposed through tax incentives and direct institutional government assistance based on best international practices.

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