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## ENVIRONMENTALLY RESPONSIBLE MARKETING IN NATURAL USE

**Topicality.** Each year, the issue of environmental responsibility of the business is becoming more and more relevant both in Ukraine and abroad, which is connected with globalization, increasing the threat of technogenic and environmental disasters, updating healthy lifestyles, socializing labor relations, etc. In today's economic environment, environmental liability is only a component of social responsibility. However, it should not be forgotten that during the period when the concept of social responsibility emerged, it was the environmental focus that was prioritized. In the holy of this, and ecological marketing of nature, as a kind of human activity aimed at meeting needs through exchange, should be environmentally responsible towards the consumer and producer of human goods. Underestimation of natural resources and environmental damage leads to distortion of indicators of economic development and progress, accompanied by the choice of inefficient socio-economic direction. In general terms, the concept of environmentally responsible business refers to the activity of each individual citizen, business structures that benefits the environment (or reduces the negative impact on the environment). In addition, this activity is not limited to certain laws and mandatory measures. The higher the economic value of natural objects, the greater the likelihood that the economic decisions made in various projects and programs will be ecologically balanced, take into account the priorities of environmental protection and the conservation of natural resources.

**Aim and tasks.** The purpose of the article is to identify the conceptual foundations and methodological principles of environmentally responsible marketing in environmental management. To do this, the concept and essence of the concept of environmental responsibility, the tools for practical implementation of environmental responsibility of business and the methodology for assessing environmental liability should be defined. At the same time, despite the growing widespread adoption of the principles of corporate social responsibility and the recognition of the benefits that they give to both entrepreneurs and society, the limits of social responsibility remain rather blurred. Assessment of the level of implementation of environmental liability in the practice of enterprise management is proposed on the basis of an analysis of the impact of its activities on the environment.

**Research results.** The conceptual bases and methodical principles of conducting ecologically responsible marketing in environmental management are considered. The concept of social responsibility is used in many spheres of activity, but only in the business context, pointing to specific areas of development, it becomes clear wording. This allows researchers and professionals to split CSR into specific types. The economic component is the most controversial and complex. Its sustainability and effectiveness depends on the role that the organization assumes, as well as the methodology for defining and measuring end-points. The ecological aspect of social responsibility exists in the block of economic responsibility of the enterprise, in legal liability, in the block of ethical responsibility, and also the aspect of sustainable development in the philanthropic block was allocated, and all three main components: economic, ecological and social are in close interconnection and interdependence. Social responsibility of entrepreneurship in the field of ecology, that is, environmental responsibility, becomes a vital factor of competition, since it is the level of environmental responsibility of business in the near future will determine the position of a company in the international market and in the eyes of

consumers of its products. The advantages of implementing ecological activity within the framework of socially responsible work of the enterprise are considered. The tools of practical implementation of ecological responsibility of business are offered. Environmentally responsible marketing should use the following tools to address sustainable development issues: environmental impact assessment when developing strategies and plans for economic development; environmental audit; environmental insurance; certification for compliance with environmental standards; social and environmental reporting.

**Conclusions.** There is no single approach to assessing the level of environmental responsibility of an enterprise, no normative document contains a single methodology for its definition. In our opinion, the overall level of environmental responsibility of an enterprise should be determined taking into account the impact of various economic, environmental and organizational factors through the integrated indicator of the overall level of economic responsibility of the enterprise, based on three partial integral ratios, namely: the integral coefficient of environmental damage; integral coefficient of influence of economic factors; the integral factor of the impact of environmental and economic factors.

**Keywords:** social responsibility, responsible marketing, investments, social and eco-label, environmental responsibility of the enterprise.

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## ЕКОЛОГІЧНО ВІДПОВІДАЛЬНИЙ МАРКЕТИНГ У ПРИРОДОКОРИСТУВАННІ

**Актуальність.** З кожним роком питання екологічної відповідальності бізнесу стає все більш актуальним як в Україні, так і за кордоном, що пов'язано з глобалізацією, зростанням загрози техногенних і екологічних катастроф, актуалізацією здорового способу життя, соціалізацією трудових відносин і т.д. В сучасних економічних умовах екологічна відповідальність є лише компонентом соціальної відповідальності. Однак не слід забувати, що в період становлення концепції соціальної відповідальності саме екологічний напрям було пріоритетним.

В святі з цим, і екологічний маркетинг природокористування, як вид людської діяльності, спрямованої на задоволення потреб за допомогою обміну, повинен бути екологічно відповідальним по відношенню до споживача і виробника людських благ. Недооцінка природних ресурсів та екологічного збитку призводить до спотворення показників економічного розвитку і прогресу, що супроводжується вибором неефективного соціально-економічного спрямування.

У загальному вигляді під концепцією екологічно відповідального бізнесу розуміється діяльність кожного окремого громадянина, бізнес-структур, яка приносить користь навколишньому середовищу (або зменшує негативний вплив на навколишнє середовище). Крім того, дана діяльність не обмежується тільки певними законами і обов'язковими до виконання заходами. Чим вище економічна цінність природних об'єктів, тим більша ймовірність, що прийняті економічні рішення, втілені в різних проектах і програмах, будуть екологосбалансованими, враховувати пріоритети охорони середовища і економії природних ресурсів.

**Мета та завдання** Метою статті є визначення концептуальних основ та методичних засад екологічно відповідального маркетингу у природокористуванні. Для цього слід визначити поняття і сутність концепції екологічної відповідальності, інструменти практичної реалізації екологічної відповідальності бізнесу та методики оцінки екологічної відповідальності. Разом з тим, незважаючи на все більш широке поширення принципів соціальної відповідальності бізнесу та усвідомлення тих переваг, які вони дають як підприємцям, так і суспільству, межі соціальної відповідальності залишаються вельми розмитими. Оцінка рівня імплементації

екологічної відповідальності в практику менеджменту підприємства пропонується на основі аналізу впливу його діяльності на довкілля.

**Результати.** Розглянуто концептуальні основи та методичні засад провадження екологічно відповідального маркетингу у природокористуванні. Поняття соціальної відповідальності використовується в багатьох сферах діяльності, але тільки в бізнес-контексті, вказуючи на конкретні напрямки розвитку, воно набуває чітке формулювання. Це дозволяє дослідникам і фахівцям розділити СВБ на певні види. Економічна складова є найбільш суперечливою і складною. Її стійкість і ефективність залежить від ролі, яку бере на себе організація, а також методології визначення та вимірювання кінцевих результатів. Екологічний аспект соціальної відповідальності наявний в блоці економічної відповідальності підприємства, в правовій відповідальності, в блоці етичної відповідальності, а також було виділено аспект сталого розвитку в філантропічному блоці, причому всі три основні складові: економічна, екологічна та соціальна знаходяться в тісному взаємозв'язку і взаємозалежності. Соціальна відповідальність підприємництва в сфері екології, тобто екологічна відповідальність, перетворюється в життєво важливий фактор конкурентної боротьби, оскільки саме рівень екологічної відповідальності підприємництва найближчим часом буде визначати позиції того чи іншого підприємства на міжнародному ринку і в очах споживачів його продукції. Розглянуто переваги здійснення екологічної діяльності в рамках соціально відповідальної роботи підприємства. Запропоновано інструменти практичної реалізації екологічної відповідальності бізнесу. Екологічно відповідальний маркетинг повинен використовувати такі інструменти для вирішення проблем сталого розвитку: оцінку впливу на навколишнє середовище при розробці стратегій та планів економічного розвитку; екологічний аудит; екологічне страхування; сертифікацію на відповідність положенням екологічних стандартів; соціально-екологічну звітність.

**Висновки.** Не існує єдиного підходу до оцінки рівня екологічної відповідальності підприємства, жоден нормативний документ не містить єдиної методики його визначення. На нашу думку, загальний рівень екологічної відповідальності підприємства повинен визначатися з урахуванням впливу різноманітних економічних, екологічних та організаційних факторів за допомогою інтегрального показника загального рівня економічної відповідальності підприємства, який базується на трьох часткових інтегральних коефіцієнтах, а саме: інтегральному коефіцієнті екологічної шкоди; інтегральному коефіцієнті впливу економічних факторів; інтегральному коефіцієнті впливу еколого-економічних факторів.

**Ключові слова:** соціальна відповідальність, відповідальний маркетинг, інвестиції, соціально-екологічна звітність, екологічні стандарти, екологічна відповідальність підприємства.

**Problem statement and its connection with important scientific and practical tasks.** The concept of environmentally responsible business organically combines elements of the concept of sustainable development, corporate social responsibility and environmental marketing. Currently, along with the development of the production of goods, the service sector is expanding and improving, including in environmental management. In order to attract state or non-state funds for the development of ecological-cleaned production of the coastal regions of Ukraine and increase the efficiency of using this resource, you should consider the relations of subordination management, which involve such interaction between people, when the right to make decisions belongs only to one side: the realization of these relations can be a partnership between the state and business in the field of recreational and tourist areas. To coordinate these relationships should use environmentally responsible environmental management.

**Analysis of recent publications on the problem.** By the middle of the 20th century, managers of Western corporations came to realize the need for purposeful and systematic regulation of the company's relations with the internal and external environment, which subsequently resulted in the emergence of the concept of corporate social responsibility (CSR). Over the next few decades, in the absence of a single, internationally-set regulation on social policy, managers set their own separate standards governing relations with employees and defined corporate ethics in general. In 2000, the United Nations Global Compact proclaimed ten key business principles in four areas (human rights, labor relations, environmental protection, anti-corruption) in order to promote corporate social responsibility at the national and global levels and to promote non-financial reporting on this activity [1, 2]. The concept of social responsibility is used in many areas of activity, but only in a business context, pointing to specific areas of development, does it acquire a clear wording. This allows researchers and specialists to divide CSR into certain types.

There is a diverse classification of social responsibility, in particular, Okhrimenko A.A., Ivanova T.V. allocate moral, religious, disciplinary, political, legal (legal) [3, p. 13], Savchenko I. excludes religious, but adds party, professional, environmental [4, p. 57], Carroll speaks only of four types - economic, legal, ethical, philanthropic [5].

Grischuk V.K. classifies CSR by types of social responsibility as positive (that is, when subjects of social relations voluntarily and consciously use, fulfill, adhere to social norms) and negative (use for the violator of

social norms of measures of influence provided by these norms) [6, p. 55]. In addition, some researchers "break" corporate social responsibility at several levels. The United Nations proposes a more practice-oriented classification, points companies to specific tasks. But even at the first superficial glance it becomes clear that all the classifications are very similar. Only the wording changes, and some additions appear that are outside the scope of the legislation. According to the UN, CSR (or CSR - "corporate social responsibility") is divided into two types - internal and external.

It is also worth mentioning the classification created on the basis of CSR obligations. Obligations are placed according to their importance – from the necessary ones, "imposed" by the economy and the law, to voluntary ones, which are a personal initiative of the company.

The environmental component appears in the definition of corporate social responsibility only in the 1990s [7, p. 167]. So, Hart S. for the first time points to the environmental benefits for enterprises [8, p. 96]. The concept of "environmental responsibility of the enterprise" appears in the works of foreign scientists only since the 2000s. The concepts of "ecological modernization", "risk reflection", "new ecological paradigm", the strategy of ecological marketing, etc. became the theoretical basis for the study of the ecological direction of social responsibility [9, p. 189-192].

Today, there are several approaches to interpreting the concept of "environmental responsibility" in general and "environmental responsibility of an enterprise" in particular, as components of corporate social responsibility. These terms are interpreted differently by representatives of various economic schools. A study of a number of works by Ukrainian scientists [10, 11, 12, 13, 14, 15] showed that the economists of the classical school began to develop the concept of environmental responsibility, among them such famous researchers as A. Smith, T. Malthus, D. Art. Miles who have made a significant contribution to the development of a methodology for the study of problems of interaction between society and ecology. Many of their ideas are relevant in our time. The classical direction in the economy focused on the ability of the market to be a powerful incentive, both of development and innovation [10, 12, 14]. Thus, the market pushes industrial enterprises to realize public interests, including environmental ones. But representatives of the classical trend noted the impossibility of such development in the long term.

It is advisable to include two subgroups of indicators in the group of criteria for our own environmental initiative: production ecology management and communication with stakeholders [16, p. 125; 17, p. 168]. Thus, using these criteria, we can conclude about the presence and compliance with the concept of environmental responsibility at a particular enterprise. Kamyshnikov E.V. Considers the main directions of development of the environmental component of social responsibility in Ukraine: 1. Introduction of corporate environmental policy. 2. Ecological audit. 3. Engaging workers in environmental initiatives. 4. "Green supplies". 5. Production of "green goods" [18, p. 207].

As we can see, along with administrative and market tools for regulating environmental management, tools and methods for implementing environmental policy, based on voluntary agreements between environmental management companies, government bodies, and the public to ensure environmental safety in the area of production and consumption of the environment, are of great importance. etc. [19, p. 829].

**Allocation of previously unsolved parts of the general problem.** Selection of previously unsettled parts of the general problem. The main unresolved problem in the field of environmentally responsible business is environmentally responsible marketing, complex, systematic market research as a set of environmental markets (sale and purchase of environmental goods), interconnected by their main goal: ensuring environmental safety and effective economic development of the region, territory and state . It is important to understand how environmentally responsible marketing affects the consumer and what he decides. Therefore, the question of market segmentation taking into account environmental factors is particularly relevant at the moment.

**Formulation of research objectives (problem statement).** The purpose of this article is to consider approaches to assessing the environmental responsibility of an enterprise and the impact of environmental factors on environmentally responsible marketing. The program of such a comprehensive study depends on the characteristics of ecotourism, the conditions of production and sales of the product, the nature of the enterprise and a number of other factors. A comprehensive study of the environmental responsibility of marketing is sure to reveal unmet demand, which will meet the environmentally friendly needs of potential buyers and improve the production and business activities of the enterprise.

**Outline of the main results and their justification.** Implementation of CSR programs (corporate social responsibility) definitely makes a profit. The world has long been considering CSR programs not as costs, but as investments that bring profit and pay off. The benefits of CSR lie in the long term: a positive image of the

organization is being formed; increased investor interest; improving relations with the public and local authorities; increase motivation and productivity of employees; increase sales and market share; decrease in operating expenses.

After conducting research, we offer our own vision of social responsibility of business (CSR) - this is the contribution made by the organization to the development of social, economic and environmental areas on a voluntary basis.

We propose the following definition of environmental responsibility for business: "this is the conduct of production and economic activity, in which compliance with the requirements of environmental legislation is ensured, and the local ecosystem is damaged in an amount not exceeding the territory's assimilating potential".

Also, the main factor is the readiness of industrial enterprises to incur additional costs for the implementation of various programs, projects and activities aimed at reducing the anthropogenic impact on the environment.

Under the environmental responsibility of an industrial enterprise, we will mean the conscious and to a greater extent voluntary assumption by an industrial enterprise of environmental obligations, taking into account the expectations of interested parties in order to improve safety and sustainable business development, in which compliance with environmental legislation is only a few of the many tools its practical implementation at the strategic level.

Considering the activities of companies in the aspect of social and environmental responsibility of business, it should be noted that all companies that are engaged in solving environmental problems can be divided into two groups:

1. companies, while solving environmental problems, get real economic benefits, for example, by introducing resource-saving technologies and thereby reducing the cost of production;
2. companies that are engaged in solving environmental problems for the sake of creating a positive image, considering that the main goal of their activity is to make a profit.

Traditionally, the interests of society and industrial enterprises were determined in opposition to each other. This is especially evident in the area of environmental responsibility, where industrial enterprises are the main source of aggravating environmental problems.

To solve these problems, socially and environmentally responsible companies should use various tools in their practice, in particular:

- 1) environmental impact assessment (including strategic environmental assessment) when developing strategies and plans for economic development;
- 2) environmental audit, which allows detecting environmental violations at an early stage;
- 3) environmental insurance, which provides for compensation for environmental damage;
- 4) certification for compliance with environmental standards (international standards ISO 14000 relating to environmental management, international standard ISO 19011, which refers to the audit of quality management systems and / or environmental management systems; national standards of the series "Resource" and the series "Nature Conservation ", ISO 26000);
- 5) social reporting containing an environmental component.

The main source of funding for measures aimed at protecting the environment and rational use of natural resources is the environmental tax, the payers of which are business entities that have sources of pollution [20, paragraph 240,1 of the TC]. The key (only) change in the administration of the environmental tax in 2018, which may affect the tax receipt: an increase in rates by 11,2% (taking into account the projected consumer price index in 2017 – 111,2%). The distribution of environmental tax revenues in accordance with the current legislation is carried out by the Treasury Service of Ukraine.

The implementation of state programs for the preservation and development of the environmental fund depends on the revenues of the environmental tax. The most important factor influencing the effectiveness of the state environmental policy is the effectiveness of determining the real base for collecting the environmental tax, as well as its administration.

In our opinion, the model of the mechanism of environmental regulation that is used today in Ukraine has been largely divorced in its concept from both timely ideas in the field of environmental management theory and relevant practical experience gained in countries with market economies.

In this regard, it is necessary to develop a new mechanism for environmental protection, which will be based on the provisions of scientific theory and the experience of environmental regulation of developed Western countries, using a mechanism based on the principle of direct regulation and the corresponding tools of

administrative and legislative regulation in combination with economic instruments. supplement them and perform various functions in the structure of this mechanism.

For the conditions of Ukraine, this mechanism should rely on such regulators, which would allow in advance to have a sufficiently clear idea of the amount of relevant expenses of the entire national economy and allow public control to monitor the size and dynamics of expenses and their management. To implement the proposed mechanism, it is necessary to know the amount of financial resources and to predict, to take into account the amount and range of material and technical support for environmental protection. Moreover, even for a long period, the limiter for protecting the environment from pollution will not only be a lack of financial resources, but also a shortage of special types of equipment, equipment, instruments, instruments, materials. With the help of environmental standards, it will be possible to take into account these restrictions and make more realistic economic and social requirements for enterprises.

The use of the method of payment for environmental pollution in the form of an environmental tax in these conditions would entail only meaningless, far from effective costs of enterprises. Direct regulation, which provides certainty of the magnitude of the necessary costs and other macroeconomic consequences and the possibility of purposeful management, taking, if necessary, corrective measures, meets these requirements.

The mechanism of formation of special funds of state and local budgets in Ukraine at the expense of the environmental tax is a symbiosis of two conceptually opposite mechanisms - indirect (as the main) and direct (as additional) regulation. This mechanism is based on the "pollution charge" method, which has been rejected in all countries of the world. Tools such as "tax on emissions and charges within established limits" (that is, for permissive emissions and discharges allowed by the progressive environmental standard) and "tax on maximum permissible emissions and discharges (ie, emissions and discharges within sanitary norms do not exceed the maximum permissible emissions and discharges), have no analogues in Western practice.

In accordance with the above, we consider it expedient to use the concept of direct environmental regulation, which involves environmental management through prescriptive, administrative, legislative tools with mandatory addition of economic tools for various functional purposes, as a basis for stimulating the social responsibility of enterprises in the field of environmental protection in Ukraine. A clear-cut imposition of prohibitions or restrictions on environmental pollution is required, and the restrictions should be regularly reviewed to tighten the requirements.

An important tool for the practical implementation of the environmental responsibility of a business is to inform all interested parties in a timely manner about the results obtained, both positive and negative, including through the open publication of social (non-financial) reports. Reporting allows a group of stakeholders to independently analyze and assess the environmental responsibility of industrial enterprises according to such criteria as the concept and essence of environmental responsibility, its place in the value system of an industrial enterprise, the nature and forms of its interaction with all interested parties, the main directions of implementation of environmental programs, and also the dynamics of the main indicators of environmental responsibility, problems and directions for further development. It is worth noting that social reporting does not contain information of a confidential and at the same time strategic nature, which, if made public, carries with it consequences for a competitive advantage.

One of the leading international standards is the standard of social (non-financial) reporting in the field of sustainable development of the Global Reporting Initiative Global Reporting Initiative (hereinafter - GRI).

An important element in determining the size of the necessary financial resources for environmental activities is the assessment of social and environmental, current and future, and not only short-term and purely economic costs and benefits of economic projects and decisions on the formation and use of special funds of state and local budgets.

As a tool to stimulate social responsibility of enterprises in the field of environmental protection, it is proposed to use the model of direct environmental regulation. The key point of direct regulation is the use of progressive (intermediate) environmental standards for permissible emissions, established by law or administrative procedure, in combination with economic incentives for enterprises seeking to meet them, and with economic sanctions for their non-compliance.

The role of the state in the framework of the implementation of the policy of managing the social responsibility of enterprises in the field of environmental protection should insist, first of all, on the definition of norms and standards for regulating the activities of industrial enterprises and territorial governments, as well as on ensuring uniformity and appropriate application of these regulators.

When considering the issues of environmentally responsible marketing of management, it should be noted

that this is the tool that is part of the socially responsible business mechanism for solving environmental problems. Social responsibility business is a concept whereby a business, in addition to complying with the laws and producing a quality product / service, voluntarily undertakes additional obligations to society; the obligation to pursue long-term socially useful goals, adopted by her beyond what is required of her in accordance with legislation and economic conditions [21, 22]. Environmentally responsible marketing is a derivative of environmentally responsible business and its principles are:

1. Transparency. An organization should be transparent in its activities. The organization should disclose, in an understandable, balanced and truthful form, the policy of decision-making for which it is responsible to society and the environment.

2. Moral behavior. The behavior of the organization should be based on principles and rules based on integrity, honesty, equality, sound leadership, and integrity. These ethical principles imply concern for the people around us and the environment, as well as a commitment to meet the needs of interested parties.

3. The organization respects and considers the interests of its stakeholders. Stakeholders of an organization are individuals or groups that have an interest in an organization's activities.

4. The organization respects legal regulations, i.e. complies with all applicable laws and regulations.

5. The organization should respect international norms, in cases where these norms are the best for sustainable development and the well-being of society.

6. Reporting. The organization must be accountable, that is, able to report to others for its impact on society and the environment.

7. The organization must recognize the importance and universality of human rights. Human rights are spelled out in the Universal Declaration of Human Rights.

Socially responsible environmental management of the coastal regions of Ukraine, its mechanisms and tools are transformed in accordance with the defining trends in business development of the 21st century.

The essence of which is as follows: the first trend is the alternation of the development of the material component with the development of the social component. With regard to business, this is the alternation of the development of the productive forces, which requires the subsequent development of productive equipment and new environmentally friendly technologies. The emergence and widespread introduction of new production equipment, ensuring the rational use of natural resources and minimal pollution of the environment, requires the development of production forces, advanced training of workers, new forms of labor organization of workers and managers using digital information technologies. Business was in the need to adapt to the changed external, mainly social conditions. Classical types of services in the marketing system are filled with new content, since the company's resources (financial, material, human) open up new potential opportunities. By purchasing a service, the consumer thereby purchases a set of certified services, and the company earns a profit at the same time, which makes marketing only an economic category.

The second trend is the development of management (and marketing) consistent with the theory of "dynamic equilibrium" by John Forbes Nash, if we consider business development in the 20th century as the interaction of two participants object-subject, where technical development is the object, and human resources are the subject (productive forces). Leadership of the object stimulates the development of the subject, for the sake of achieving balance. Dynamic equilibrium is ensured by a change of leadership positions, so with the leadership of the subject, the mechanism of "pulling up" the object to an equilibrium state is activated. Using the "swing" of the equilibrium state develops business, society, the world. Participants who fall out of the "dynamic equilibrium" system fall out of development processes, becoming outsiders in business, in politics, in society, in the world, in life. A feature of environmentally responsible marketing is that the market is in constant dynamic change. The demand for such services is influenced not only by, for example, weather (climatic) conditions, but also by the introduction of new prices and competition. In this regard, environmentally responsible marketing is presented as a continuous process, therefore the responsible marketing strategy of any company includes designing a distant and, most importantly, near future. The business, outlining long-term plans, coordinates them with environmental factors, i.e. uses all possible marketing tools to achieve the goal of greening the relationship of this type of activity.

The third tendency is the process of development, "dynamic equilibrium" occur under conditions of acceleration of the passage of time. The conveyor production method invented by G. Ford was in demand for industrial production for decades, until the second half of the 20th century, but in the 60s there was a scientific and technological revolution that marked the transition of Western economies in the period of post-industrial society, where every 4-5 years there is a change generations of process equipment. Business development is

accompanied by a high level of organizational and technical development, which contributes to the emergence of a world standard. Computer information systems, increased competition in the services market, resulting in increased requirements and raising standards, modern technology and technology - all this undoubtedly had a beneficial effect on the marketing of domestic and international business and increased the level of environmental responsibility for environmental marketing.

There are quite a few definitions of tourism marketing that fit the definition of recreational tourism marketing environmental management:

- methods and techniques aimed at identifying and satisfying the needs of people caused by recreation motives - the cognitive aspect, recreation, entertainment, treatment, etc. - and the organization of tourist associations that can rationally satisfy these needs;
- public and private activities of recreational and tourist enterprises, carried out according to international, national and regional plans in order to meet the needs of certain groups of tourists (customers, consumers);
- the system of trade and production activities, aimed at meeting the individual needs of each consumer based on the identification and study of consumer demand in order to maximize profits;
- market-oriented management, aimed at achieving the goals of the enterprise by more efficiently than the competitors, meeting the needs of tourists; marketing can be used both at the level of a separate travel company, and in the activities of travel concerns and holdings, including internationally [23].

In shaping the marketing strategies of the company, the structure of needs that underlie the economic and environmental program is taken into account. For a business, regardless of its types of activities and forms of ownership, it is important to know whether it can generate sufficient income or profit, i.e. know the final financial result of the work. An environmentally responsible marketing approach regards profits as the main factor in stimulating business activity, taking into account the resources aimed at resource-saving and environmental protection measures. It creates an opportunity to expand activities, meet the social, environmental and material needs of the collective and consumers of services, serves as the main source of budget formation.

An environmentally responsible marketing approach to the services of a service company involves two types of analysis: internal - due to the growing responsibility of the company to co-owners, employees, banks, other lenders and the natural environment; external - as the need to analyze the financial condition in establishing business contacts, strengthening the position in the market. Financial activity of the company covers the processes of formation, movement and security of property. The financial condition is the result of the economic activity of the enterprise and is characterized by financial stability, solvency and liquidity. In marketing activities it is considered that a firm remains solvent if its total assets are more than long-term and short-term liabilities, and liquid if its current assets are more than short-term liabilities. Financial management of activities and availability of funds are immeasurably more important factors than current profits, and the lack of funds in the bank can lead to a financial crisis. Indicators are considered satisfactory and good in the case of low costs and absence of arrears, i.e. significantly increased coefficients. Consequently, in order to analyze the real state of affairs, first of all, it is necessary to consider questions of profitability and the results of the profit report. At the expense of profit repayable debt of the business. The profitability of this complex and product profitability services are considered from the following positions: the higher the level of profitability, the greater the efficiency of the company.

Depending on the objectives of the study, each author treats corporate social responsibility in his own way. Someone limits the social responsibility of a business to the production of high-quality, safe products for consumers; someone focuses on additional social protection of their employees. Other authors reduce it to manifestations of charity, support for education, science, culture and spirituality, carrying out an active environmental policy. Therefore, the social responsibility of a business cannot be determined unambiguously. It is a broad and multidimensional concept.

In our opinion, socially responsible environmental management is a balanced combination of managerial, entrepreneurial, social, industrial, commercial, financial activities to meet the needs, demands and interests of consumers (customers) in order to generate profit and efficient operation, enterprise development and environmental natural environment. The system of activities of such enterprises includes: the formation and design of services, the development of their organizational bases (the interrelation of the process of production and sale of services), advertising, the sale of services (commercial work).

Generally, you can define an environmentally responsible business as an entrepreneurial activity, which uses only such methods of making a profit that do not harm people, nature, society, and in some cases, take on

some of the functions of the state in the field of social security, health, culture, development of sports, environmental protection, etc.

Socially responsible marketing of the recreational and tourist complex (business) is the responsibility of those who make business decisions for those who are directly or indirectly affected by these decisions. It is a concept that encourages companies to take into account the socio-economic and environmental interests of society, taking responsibility for the impact of the company on consumers, employees, society and the environment in all aspects of its activities.

Socially responsible marketing of the recreational and tourist complex (business) is a voluntary activity of companies in the private and public sectors, aimed at adhering to high standards of operating and production activities, social standards and quality of work with personnel, minimizing the harmful effects on the environment, in order to level the existing economic, environmental and social imbalances; the creation of trusting relationships between business, society and the state; Improving business performance and profitability in the long run.

In the modern world, socially responsible business activity is a generally accepted rule, followed by a significant number of large, medium and even small companies around the world. Considering the extraordinary social and economic benefits that comprise the social responsibility of business, its development issues are under special attention of government authorities in many countries of the world and leading international organizations. The manifestation of this attention is the development of CSR standards and measures to stimulate business to socially responsible activities.

In a broad sense, CSR can be represented as a system of values, activities and processes aimed at spreading the positive influence of a company's activities in the economic, environmental, social spheres both within the organization and in the environment. The implementation of socially responsible strategies should focus not only on reducing and preventing the negative effects of activities, but also on achieving economic, environmental and social effects, which can be considered as the basis for improving the competitiveness of individual companies and the national economy as a whole.

The main characteristics of environmentally responsible marketing is voluntariness; integration into the company's business strategy; consistency; benefits for all stakeholders: employees, consumers, shareholders, society, etc., as well as for the enterprise itself; contribution to sustainable development.

**Conclusions and perspectives of further research.** The main factor of responsibility is the willingness of enterprises to bear additional costs for the implementation of various programs, projects and measures aimed at reducing the technogenic impact on the environment. The principle of transparency in environmentally responsible marketing requires the organization to disclose the policies, decisions and activities for which it is responsible, including their current and possible future impact on society and the environment. This information should be easily accessible and understandable, as well as timely, fact-based and presented in a clear and objective manner. It should enable interested parties to assess the extent to which the organization's activities affect their rights and interests.

In our opinion, the overall level of environmental responsibility of an enterprise should be determined taking into account the impact of various economic, environmental and organizational factors through the integrated indicator of the overall level of economic responsibility of the enterprise, which is based on three partial integral coefficients.

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