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# Doing Business Activity By Keeping Balance Between Economic, Social And Environmental Dimensions Of Sustainable Development: Eu Realities And Their Applications In Ukraine

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**Abstract.** Small and medium enterprises (SMEs) in Ukraine are a powerful socio-economic driver, which provide jobs and more than half of production. SMEs dominate the economy of Ukraine in terms of quantity, employment (generate about 80% of employment) and value added. According to the State Statistics Service of Ukraine, before the pandemics the country had 446 large enterprises and 1,839,147 SMEs [10]. Eighty per cent of all SMEs were selfemployed individuals in a situation where 75% of women participating in labour force are self-employed and the sector generated around 20% of GDP. Currently Ukrainian enterprises work under various conditions which are of great importance to analyze in terms of country's economic growth to be achieved: war in the Eastern part of Ukraine, European integration, COVID-19 pandemics and sustainability constrain. Each of the above mentioned has a significant impact on business activities and all together they create a very challenging environment for its development.

Sustainability issues has become a widely discussed question around the globe before, during and after COVID-19 pandemics arose. Its spread in different areas of our lives has been tremendous and as the time goes, it is getting bigger and bigger. Talking from business perspectives, sustainability patterns have caused changes in consumer behavior and if one might think that COVID-19 made people care more about their spendings (which is for sure also true), not environment, responsible consumption alongside with sustainability paradigm has become a real trend in developed countries.

Sustainable development goals (SDGs) are crucial components of practical implementation of Ukraine's new model of inclusive growth and an integral part of European integration [7]. Taking into account that the EU is becoming Ukraine's main trade partner (almost 42% of Ukraine trade volume), business sustainable practices may become those tools which enhance the process of European integration and positively impact on market expansion, investment climate, job creation, better social and environmental standards [9]. Although how does it work now, in the time of economies recovery from COVID-19? What are the main challenges business faces due to that? And is it possible to keep the balance between economic, social and environmental dimensions of sustainable development today for Ukrainian business entities on its way to European Integration? These are the main questions the paper aims to answer.

## RESEARCH

It is well known that time of crisis sets both – challenges and opportunities. It depends on certain actions to be taken to face the first and meet the latter ones. The findings of the EBA survey conducted in late March 2020 highlight that the main concerns for Ukrainian SMEs were: lack of cash flow for rent, utilities, salary and supplies; failure to meet deadlines for the supply of raw materials and components under contracts; debts owed to banks; administrative burdens; penalties for late payments [4]. At the same time field surveys showed that about 30% of business owners [1] claimed a 90% drop in revenue since the adoption of the lockdown measures; about 50% reported a 20–50% loss of income; 25% planned to reduce employees wages and 20% planned to reduce staff. Such challenges that businesses had to face caused urgent necessity of the analysis of possible measures to be taken in order to overcome crisis times which both depends on and impact on the overall economic situation of the country.

Analysis of the above mentioned in the regard of sustainability shows that market expansion and economic growth to be achieved in a country will at the same time boost the consumption of natural resources and result in waste generation which puts more pressure on the environment. That is the time when “green economy” plays a vital role.

Transition to green economy is a long and complicated process. "Green business" can be defined as a business that follows the principles of environmental sustainability in its operations, strives to use renewable resources and tries to minimize the negative impact on the environment [6]. It is difficult (if possible at all) to find a company in the world which can be called as fully "green" not having any negative environmental impacts. However, many companies (small, medium, and large) have taken the path to become “greener”. Some of them have achieved "zero waste" or "and "closed-loop water use" or "and use only recycled materials in the production process. Some business owners take such strategy as a tool to be more profitable by reducing costs or increasing sales; some – have taken it as a long-term social responsibility action. The level of which the company aims to “go greener” differs greatly but in each case certain decisions and actions have reduced their impact on the environment. Current business policies, models and strategies used in Ukraine depend greatly on Ukraine-EU Association Agreement on



a Deep and Comprehensive Free Trade Area with the EU together with the action plan of its implementation (in particular, the Economic and Sectoral Cooperation section) and regulations related to energy, environment and technical guidelines, which are considered as the core ones in Ukraine's transition to the European green development model [3]. To better understand possibilities how to keep balance between economic, social and environmental dimensions of sustainable development based on the above mentioned it is important to analyze its measuring system.

In 2016 it was adopted "The Measuring the green transformation of the economy. Guide for EU Eastern Partnership countries" (by OECD), where there were made efforts to establish a common system for economic, social and environmental evaluation of country's green transformation progress. According to this Guide, Economy Green Transformation [8] should be measured by the following:

1. OECD indicators and statistical database (member and partner countries):

- 1.1. Economic performance, national accounts, productivity.
- 1.2. Environmental performance, resource productivity.
- 1.3. Science and technology innovation, entrepreneurship.
- 1.4. Energy, agriculture, transport.
- 1.5. Employment, education.
- 1.6. Development aid, investments, trade.

2. Measuring well-being and progress towards Green Growth (UNEP, WB, UNECE, EU, national indicators):

- 2.1. Socio-economic and growth characteristics.
- 2.2. Environmental and resource productivity.
- 2.3. Natural asset base.
- 2.4. Environmental quality of life.
- 2.5. Economic opportunities and policies.

3. Measuring the progress of societies - GDP and beyond (UN SDGs).

Of more than 100 indicators proposed by OECD in 2011 and 2014, 80 were examined and 60 adapted to be used in Ukraine [3]. It was researched that the indicators data varies greatly from each other which makes it hard to evaluate the exact situation with the Ukraine green growth.

Meanwhile the importance of greening the economy is seen in the following: it creates less resource-intensive economy sectors along with new jobs; introduces efficient technologies and boosts innovation activities in the sector of energy efficiency; increases enterprises' competitiveness and labour productivity; minimizes waste. Green economy role becomes at a fore front in the COVID-19 pandemics as more pressure has been put on business.

It was found that the most affected by COVID-19 were micro and small businesses in such areas as beauty, hospitality, tourism and leisure (often operate in the informal

economy) where mainly women work; the largest decrease in the number of female employees occurred in wholesale and retail trade [11].

There were defined the following mechanisms of SMEs to cope with COVID-19 [5]:

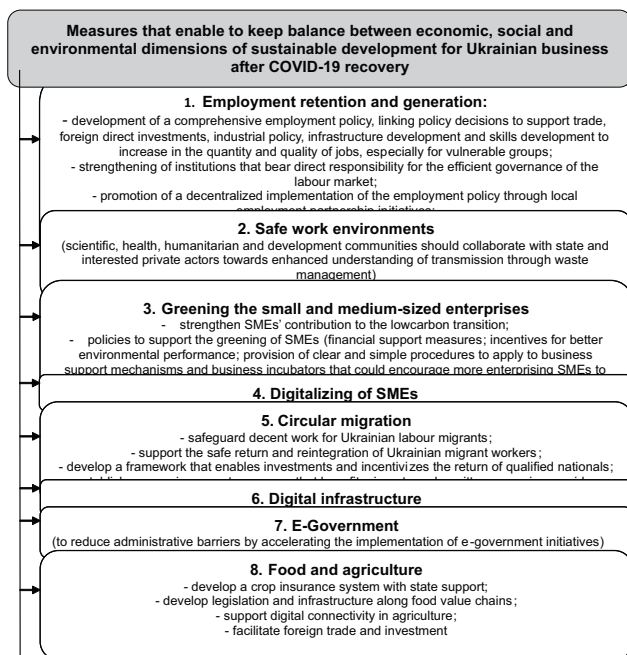
- purchase of protective equipment;
- decrease in purchases;
- reduction of costs of rented premises and equipment;
- part-time employment, salary cuts;
- change of logistics and transportation of goods;
- cessation of work of production lines and outlets; payment deferral;
- search for new suppliers;
- introduction of flexible schedule, telecommuting, etc; dismissal of employees;
- reduction of the costs of paying interest, debt deferral;
- applying for assistance from the state;
- reduction of the cultivated land area.

The extent of the economic shock as well as how well businesses are able to cope with COVID-19 largely depends on how much the policy response is able to deal with it. The Europe 2020 Strategy outlines the EU's priorities for becoming a "sustainable economy". Governments within the EU have identified the development of SMEs and the transition to a green economy as core objectives of their economic development policy. In EU countries the "green" goods and services sector employs around 3.4 million persons [5] and green business sector has been one of the fastest growing business sectors over the past decade. As part of the Europe 2020 Strategy the EU has developed a Green Action Plan, which aims at helping SMEs to exploit business opportunities that green economy offers.

Also the EU is leading the "Greening Economies in the Eastern Neighbourhood" (EaP Green) project in six countries, including Ukraine. The project is working at government and private sector levels (including SMEs) to: (1) mainstream sustainable consumption and production into national development plans, and legislation; (2) promote the use of strategic environmental assessment and environmental impact assessment as essential planning tools for environmentally sustainable economic development; (3) facilitate the greening of selected economic sectors [6]. On its way to European integration, Ukraine should focus its recovery policies on putting the economy on a more sustainable path. The private sector has great potential to drive green growth. Fostering entrepreneurship, supporting startups, and creating a stable environment for business to grow using green growth principles are important.

Based on the above mentioned we consider that the following measures and policy options enable to keep balance

between economic, social and environmental dimensions of sustainable development for businesses after COVID-19 recovery (picture 1).



Picture 1. Measures that enable to keep balance between economic, social and environmental dimensions of sustainable development for Ukrainian business after COVID-19 recovery [2]

Measures mentioned on the picture 1 show that approach to business sustainable recovery after COVID-19 should be complex. A common strategic planning for Ukrainian Green Economy defines the main areas of sustainable economic growth, environment and employment. As elements of sustainability are economic, social and environmental, business sustainable practices can be seen in social responsible companies, ecologically clean production facilities, “green” investments, eco-friendly products and services, labour protection policies at work, decent work provided in urban and rural areas etc. Each of the above mentioned is an example of “green business” as a part of “green economy”, which provides solutions to some of society's greatest environmental challenges.

## CONCLUSION

Ukraine has substantial national resources, in particular land and minerals. Ideas for green businesses are driven by increased environmental awareness in the community, which in turn creates a demand for green products and services. As levels of environmental awareness increase over time, demand for green goods and services also increases,

together with opportunities for business development. It is therefore necessary to create conditions that enable a transition by SMEs to a greener performance. The introduction of sustainable practices with a people-centred approach is a helpful tool for meeting challenges business faces today and application of complex measures enables to keep the balance between the three core elements of sustainability.

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Yashaswi Group is engaged in the area of Talent Acquisition & Human Recourse consultancy for more than three decades. It has diversified into the Management Education & Skill Development domain for more than 7 years. Under the Skill Development domain Yashaswi is engaged in following activities,

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- Yashaswi has developed the 1st Skill Development Centre jointly with the Govt. of Maharashtra namely Maharashtra Skill Development Centre in Ambad, Dist Jalna. The infrastructure facility of 35000 Sq. ft land & building has been provided by Director Technical Education Maharashtra State & Capital investment of Rs. 10 Crore is made by Maharashtra State Board of Technical Education. As a consultant Yashaswi has developed the centre & now operating the centre as operator under PPP mode.

- Yashaswi is a partner of National Skill Development Corporation.

- Yashaswi is recognised as Training partner by National Skill Development Agency (NSDA).

- Yashaswi has also signed an MOU with Director General of Training, Ministry of Skill Development & Enterprenurship Govt. of India for the implementation of "High employment potential courses for specific needs of Industries through flexi Molls".

- Yashaswi through Rashtriya Madhyamik Shiksha Abhiyan (RMSA) is imparting Skill & Vocational Training to the students from 9th, 10th, 11th & 12th in 70 schools across Maharashtra for the trades such as -

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4) Food Processing Techniques.

2) Workshop & Engineering Techniques.

5) Personal Health & Hygiene.

3) Gardening, Nursery & Agriculture Techniques.

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- Yashaswi, jointly with Cummins Foundation is implementing Skill Development Programs under CSR for PAP to enhance their Employability & Entrepreneurship development of the PAP's & local youth.

- Yashaswi has also developed the Hotel Management & Catering Skill Center in Pune, Jointly with Maharashtra State Institute of Hotel Management & Catering Technology.

- Yashaswi is a training partner of the Bihar Urban Development Authority & imparting the skill training for 800 students in the program of welding & plumbing.

- Yashaswi is associated with Babasaheb Ambedkar Research & Technical Institute (BARTI) as a training partner to impart the skills for SC / ST students. Presently there are 950 students who are getting skill education.

- Yashaswi is affiliated to various Sector Skill Councils such as -

1) Automotive Skill Development Council

6) Tourism & Hospitality Sector Skill Council

2) Beauty & Wellness Sector Skill Council

7) Security Sector Skill Development Council

3) Telecom Sector Skill Council

8) Healthcare Sector Skill Council

4) Capital Goods Skill Council

9) Rubber Skill Development Council

5) Apparel, Made-Ups & Home Furnishing

Sector Skill Council

10) Food Industry Capacity & Skill Initiative

## ABOUT IIMS

International Institute of Management Science (IIMS) ISO 9001 certified, Approved by AICTE, Recognized by DTE, Government of Maharashtra, and affiliated to Savitribai Phule Pune University, Accredited by NAAC aspires to make academic issues and commitments as the key concerns for today's generation. With an commitment to shape the global market leaders of tomorrow, IIMS aims of developing the multitalented professionals who will lead the industry and society. The Institute is located at the Central Business Activity hub of Chinchwad, Pune. It is surrounded by renowned Industries like Tata Motors, SKF Bearing, Mahale and many more. The campus is equipped with all modern teaching tools. IIMS boasts of

- Well qualified and highly motivated staff.
- Excellent Infrastructure
- Wi-Fi Campus
- Value Addition Courses
- Live Projects
- Consultancy and Corporate Training
- Swayam, MOOC, and NPTEL Certification
- Encouraging Students and faculties for Research and Development
- Innovation and Incubation Centre Industry Oriented Syllabus
- Specialized Courses- Digital Marketing, Finance Analytics, HR Analytics
- Academic Industry Partnership
- 100% Placement Track Record
- Technology Enabled Unique Pedagogy
- Industry Exposure Through Corporate Guest Lecture series and Industry Visits
- Strong network of Alumni.
- A large number of Curricular, Co-Curricular and Extra Curricular Activities.

This ensures an environment which is conducive for knowledge sharing, leading to career progression.

***"Come be a part of spreading Knowledge and Skills".***



**Yashaswi Education Society's**

**INTERNATIONAL INSTITUTE OF MANAGEMENT SCIENCE**

An ISO 9001 Certified Institute

(Approved by AICTE Ministry of HRD Govt. of India, Recognized by DTE Govt. of Maharashtra & Affiliated to Savitribai Phule Pune University, NAAC Accredited)

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