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Study of Strategies for Sustainable Production and Consumption in the Economic Conditions of Ukraine

Abstract. Modern requirements for companies and consumers include the stability of financial performance amid increasing environmental attractiveness. Companies need to cover such seemingly diverse interests as profitability for owners, concern for staff, interest for partners and consumers, and actions for environmental protection. It is essential to consider the growing role of conscious consumption, which is a direct regulator of production activity. Today, this is especially important for Ukraine, considering its transition to sustainability and the implementation of sustainable development goals in the sphere of sustainable production and consumption. The aim is to formulate a strategy and recommendations for combining sustainable initiatives in production and consumption in the context of European integration processes in Ukraine. The research object is sustainability in production and consumption. The article proposes a strategy combining sustainable production and consumption into one cluster. It will allow sustainable initiatives are focused on systemic changes and essential areas of production and consumption. The work used the method "Sustainable value of the business". This method includes detailed reporting on the sustainable development of production with relevant ratings and indices. It's recommended for use in decision-making, investment management for business development, comparative analysis, and communication with stakeholders; it also provides a comprehensive view of the company's impact on six standardized parameters. The result is a proposal to create an algorithm to combine sustainable production and consumption into one cluster. It will allow sustainable initiatives to focus on systemic changes in crucial production and consumption areas – energy, transport, housing, agriculture, and food. The practical value of the approach is in a strategy that includes measures stimulating environmental and socio-economic policy of production. It will allow moving from relative disunity of actions to technological standards. The proposed approach can be implemented in recommendations for improving programs on changing behavior from a gradual transition from individual consumers to broader initiatives to change the entire system – production and consumption

Keywords: environmental accounting and reporting, sustainability, sustainable activity, environmental aspects, conscious consumption

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INTRODUCTION

Today, the efforts are aimed at analyzing current environmental problems and their correlation with the most sustainable levels of social development. Thereby, it was recognized multisystem approach that combines measures: to study the anthropogenic impact, assess trade-offs between environmental protection and human activity; improve computational methods; assess maximum sustainable levels of the ecological footprint; comparative analysis of resource

use efficiency. Ultimately, transformational changes emerge in the global economy to reduce humankind's impact on the environment to a sustainable level. At the same time, investors, clients, regulators, and the media are increasingly paying attention to the companies' efforts in sustainable development.

For instance, the research [1] identifies the regulation of taxes, subsidies, and support for social communications,

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education, and public procurement as the main goals for policies that promote sustainable production and consumption at the present moment. However, there is a need to link sustainable consumption initiatives with policies aimed at making production more sustainable on national and international levels. In addition, it is necessary to enlist the help of consumers in incentivizing producers to sustainable production and achieve sustainable development goals. Weber and coauthors note that experiential marketing tools help accomplish these goals. In particular, they allow sustainable enterprises to promote their products to local and remote consumers [2].

Meanwhile, researchers [1-3] note that not all consumers understand their rights and responsibilities or have insufficient knowledge about the impact of using the goods and services on the environment and, all the more, on producers. Thus, there is a need to form a sustainable worldview among consumers. It is necessary to educate consumers on the basics of conscious consumption. In works [3; 4], the authors state that companies themselves can take the initiative in raising consumer awareness by offering information about the environmental and social meaning of consumption and its results. In this case, companies help consumers make conscious decisions [4].

E. Assadourian, S. Sakarya, et al. [4; 5] argue that socio-cultural, worldview, mental, and other factors influence the environmental choice of consumers. Consequently, it is necessary to change consumers' attitudes to the formation of the need itself. As a result, consumers' conscious choices of ecological or less harmful products for the environment are more probable. Scientists also insist on the significant impact of companies on sustainable development goals achievement. However, complexities in the production and sale of products and services and logistics organizations decrease the efficiency of companies' work [5]. In the research [6], H. Leleu focuses on the mandatory support of these activities by the central and local government, without which it will be impossible to achieve significant changes in the "conscious production – conscious consumption" system. Effective initiatives on sustainable production and conscious environment use can only be realized by the collaborative actions of producers and consumers. Such cooperation may stimulate consumers and producers to make their activities more conscious [7]. In this regard, some authors propose to implement the information that influences behavior change and structural measures to promote sustainability in the eco-activities of producers and consumers through education. Namely, education contributes to sustainable worldview formation and, as a result, sustainable consumption [8].

According to the above, the aim is to create a strategy and recommendations for the unification of sustainable initiatives in the field of production and consumption in the context of European integration processes in Ukraine. The novelty of the research is in the strategy of sustainable production and consumption development. The method allows controlling the "sustainable production-consumption" system for both in production and the sale of products.

THEORETICAL FRAMEWORK

Any production has a variety of environmental, social, economic, and other impacts, which can be both positive and

negative. Minimizing the negative consequences of aggregate influences is called sustainability. Sustainability can be high or low. Today, it can be measured the value of products, technologies, and production due to sustainability mechanisms. In addition, sustainability allows us to predict the result of introducing new technologies or products to assess ones on the market. Such an assessment will provide new opportunities for both the output and the business in attracting investments, new partners, and consumers. For now, conscious consumers are the control link determining greening business and production profitability and expedience.

Companies can demonstrate sustainability by presenting the benefits of products compared to similar products through their own or partner information and education programs. It shouldn't be forgotten about the indirect benefits of sustainable indicators that can be "activated" with the help of other independent organizations. For example, the Ministry of Health of Ukraine can support the manufacturer by confirming the health benefits of the eco-friendly properties of a product or technology, etc. It is also possible to turn to the ideas of a sustainable compromise. In this case, the dilemma of comparing the value of the application results of a specific technological process in different conditions is solved. For instance:

- compare the funds invested in reducing emissions with the cost-effectiveness of the results for human health;
- to compare the efficiency of using eco-friendly packaging of goods with not eco-friendly ones in terms of the cost of their disposal and recycling.

Sustainability is suitable for companies of various scales. However, if the end link of the product is the other company, then the companies control values by themselves. And only after that, the consumer supervises deals because of the mandatory mechanisms of the production process transparency inherent in a sustainable business. Investors can use sustainability to compare companies from different industries, setting cut-off values of environmental indicators for themselves. According to this, investors will develop sustainable investment strategies. Sustainability indicators can be a part of tax adjustments to encourage sustainable industries as their business model already includes environmental and health costs. Promoting such a policy will undoubtedly affect the European integration processes in Ukraine. Moreover, the EU is implementing an Action Plan on environmental technologies, for which sustainable consumption and production are a priority [9].

Thus, this aspect should become the basis for future studies bearing in mind the European integration processes in Ukraine.

Perhaps, the first step towards sustainability is the refusal of individual responsibility; and the recognition of collective responsibility for sustainability issues. In other words, there is a shared responsibility for environmental problems and joint actions to eliminate them and prevent the emergence of new ones [10]. Today, almost no ecological issues can be considered concerning to one company or industry. Long-term development and economic growth depend not only on producing and consuming goods and services but also on the eco-friendliness of all production components. It requires more efficient and eco-safety management of the entire production process, including the production cycle, consumption, and disposal [11].



The reporting practice in sustainable development began in 1989 with the first report on the social and environmental assessment of the current ecological situation [12].

Following the first debate on the human right to a pollution-free, healthy and sustainable environment in the 1990s at the UN Human Rights Council, it has become common to call on companies to report their impact on human health and the natural environment [13]. Since 1999, these activities have resulted in sustainable development reports provided by many large companies [14].

With the creation of the first reporting mechanism to ensure that companies adhere to the principles of responsible environmental behavior, in 2000, the independent international organization Global Reporting Initiative began to publish its recommendations for reporting on sustainable development [15].

Today, many large European companies offer and implement corporate sustainability responsibility reports in compliance with environmental, social, and corporate performance standards. Independent companies publish ratings and indices of the stability of enterprises and keep records of their corporate responsibility [16]. For instance, EU rules on non-financial reporting currently apply to large companies with more than 500 employees. In doing so, approximately 11,700 large companies and groups throughout the EU are covered, roughly 96% of European companies [17].

The Institute for Governance and Accountability (G&A), the leading environmental, social, and corporate governance

organization in the United States, has released sustainability study results for 2021. The study recorded continued growth in sustainability reporting for the S&P 500 (companies with the largest capitalization). Thus, corporate sustainability reporting is used as a best practice in 92% of the largest public companies in the United States [18].

Corporate responsibility reporting is carried out according to several standards selected by companies [19]. They include:

- reporting forms of the Global Reporting Initiative (GRI, since 1997);
- integrated reporting standards of the International Integrated Reporting Council (IIRC, since 2010);
- standards of the Sustainability Accounting Standards Board (SASB since 2011).

The standards are divided into environmental, social, and economic categories; they depend on the industry field and include quantitative and, in some cases, qualitative indicators; they are used for reporting and are targeted at providers of financial capital. These reporting standards are comparable among themselves, but they are often not commensurate with the internal activity of the enterprise. Usually, the suitable standard choice presents difficulties for enterprises with mandatory reporting [20-22].

Along with reporting, ratings and sustainability indices have been used to measure business sustainability since 1990 [23]. They include assessments of all risks and data on economic, environmental, and social indicators (Table 1-2).

Table 1. Indicators of sustainability indices

Sustainability index	Indicators
Dow Jones Sustainability Indices (DJSI) [24]	It represents 10% of the 2,500 largest global sustainability leaders identified by S&P Global in the Corporate Sustainability Assessment (CSA). It takes into account long-term economic, environmental, and social criteria
FTSE4Good (Emerging; ASEAN 5; IBEX; Developed Minimum Variance; Bursa Malaysi; Taiwan ESG) [25]	It measures the results of environmental, social, and governance (ESG) activities of companies. It's used to create and evaluate sustainable investment products
Euronext Vigeo Eiris [26]	Companies with top-ranked as measured by ESG
STOXX ESG-X; ESG or Sustainalytics [27]	European companies that use an eco-responsible policy. It helps reduce reputational and idiosyncratic risks. The software allows companies to focus on essential ESG indicators enabling efficiency and focus on resource use
Thomson Reuters / S-Network [28]	Companies with socially responsible investment and corporate responsibility
Kirchhoff Consult Good [29]	Sustainable Development Communication
Corporate Knights [30]	Research and financial information products to promote a sustainable economic system that includes social, economic, environmental costs and benefits
MSCI KLD 400 [31]	Information for investors on comparing social and environmental factors for investment

Table 2. Sustainability rating indicators

Sustainability Rating	Indicators
Annual List A CDP [32]	List of 300 companies that achieved maximum sustainability in their operations.
Carbon Risk Rating [33]	Rating of companies for investors based on the analysis of risks associated with CO ₂ emissions
Newsweek Green Ranking [34]	It measures the environmental performance of 500 large well-known companies. Eight key indicators of efficiency are used for analysis
Corporate Human Rights Benchmark [35]	It analyses the corporate behavior of the largest companies in the field of human rights

Table 2, Continued

Sustainability Rating	Indicators
Workforce Disclosure Initiative (WDI) [36]	They accumulate data on the methods of working with personnel. They contribute to developing practical proposals for solving personnel problems and improving the social climate in production
Bloomberg Gender-Equality Index (GEI) [37]	Access to social data and strategy in the area of gender equality policy
Thomson Reuters Diversity and Inclusion [38]	It analyses data on the racial and ethnic diversity of employees in the largest companies around the world. Equality in education and justice

Since the early 1990s, the essential method for assessing a business's sustainability was to consider a company's sustainable development [39]. Currently, there are various methods of accounting for sustainability. They compile traditional financial statements supplemented by external factors that positively or negatively affect aspects of production activity, from profitability or loss ratio to social and environmental impact on the environment, economy, and society [40].

Unfortunately, methods for assessing sustainability do not differ in the universality of criteria for estimating an external effect considering industrial sectors and the diversity of regions [41]. However, sustainability accounting methods are often criticized for their complex adaptation to modern technologies or new products. If sustainable accounting can be relatively easy to use for large companies, its usage in setting priorities for enterprise development is challenging.

MATERIALS AND METHODS

Existing approaches to sustainable valuation of production and consumption have certain disadvantages. Often there is an inconsistency between the proposed sustainable initiatives and the manufacturer. There is also a low speed of response to the needs of stakeholders from the end consumers. The lack of information about the entire company's business and specific technological cycles and investment decisions creates some problems in applying sustainable approaches. It is necessary to note the issue of the lack of universality in reporting standards in the field of sustainable production, which creates difficulties in their comparison and, accordingly, problems in the qualitative assessment of production and final products. The applying ESG (Environmental, Social and Corporate Governance) indicators provide information about the effectiveness of various environmental, social, and economic factors but do not allow comparison of these factors and are not indicators of impact. Sustainable production development at the current stage of eco-economic relations requires new approaches to reveal all the prospects for controlling positive and negative corporate effects.

The European Commission is trying to solve this issue through the Sustainable Foods Initiative, among the essential elements of which are mandatory disclosure requirements for sustainability-related activities, specific ecodesign rules for sustainable products, and EU-specific rules for sustainable public procurement [42].

Together with the Boston Consulting Group, Merck has developed a new production valuation method called "Sustainable Business Value" [43]. The proposed methodology makes it possible to assess, among other things, the social impact of business on the economy, the environment, and society as a whole.

Based on these methods, the direction of similar studies and calculations for Ukraine was formed under the integration of the Ukrainian economy into the European one. It picked out the importance of the relationship between sustainable production and consumption, which ultimately provided a comprehensive analysis of six standardized economic sustainability indicators. This standardization allows for a wide range of comparisons from different products and services to entire companies.

RESULTS AND DISCUSSION

Today, business sustainability assessment does not cover all environmental, social, and economic factors that affect positive and negative impacts of production. There are also problems with a lack of coherence between eco-initiatives and production structures. In turn, these problems affect the promotion and implementation of specific environmental technologies and investment decisions. There is no universality in the reporting standards for the sustainable development of enterprises. There is no information on sustainable consumption. Sustainability indicators provide information on environmental, social, and economic policies but cannot compare and contrast these factors [44].

There is a need to develop a method for assessing sustainability in business. The procedure should be understandable, universal, uniform, and flexible and analyze as many indicators as possible. It will allow realizing the comparisons covering all production and consumption aspects. It is necessary to provide a holistic view of the enterprise's activity and consumption issues to adjust their impact on the economy and all stakeholders in the sustainable operation of the enterprise: partner companies, investors, suppliers, employees, customers, and consumers; without overlooking the environment and social aspects.

Many studies have claimed interdisciplinary approaches but have not accounting the interrelationships in the "producer-consumer" system. However, it is such a system that is capable of self-control. Sustainable production is in demand only by sustainable consumption; therefore, sustainable consumption exists where there is sustainable production. All other efforts in sustainability are not able to significantly affect environmental performance. Usually, the reports present studies that address the problem of sustainability in production [11; 14; 40] or the social issue of a conscious sustainable consumers' choice [13; 19; 23]. Based on the method "Sustainable value of the business" and theoretical methods such as abstraction, critical analysis, and synthesis, a "Sustainable production and consumption strategy" was proposed. The strategy allows controlling the system of "sustainable production-consumption" both during production and during the sale of products. This approach is compatible with the requirements of the greening of production and the socio-environmental activities of modern humans.

The sustainability of production can be determined by indicators – a set of rates and assessments along the entire chain of creating a company's value. Rates of a company's sustainability also include the impact of its technological

processes, products, and services. It provides a multi-vector perspective of their impact (Fig. 1). It is important to note that the sustainability of production and consumption is based on climate neutrality and inclusive growth.

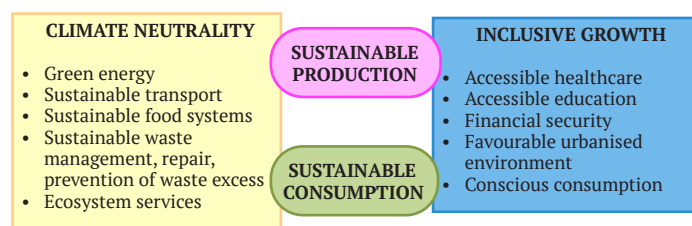


Figure 1. Basic sustainability indicators

The first group of indicators is related to production and consumption climate neutrality. Climate change threatens ecosystems and biodiversity and affects the distribution of freshwater resources, the functioning of urban areas, and the number and extent of extreme weather events. It severely affects agricultural production, human well-being, socio-economic activity, green growth, and sustainable development.

The green energy indicator denies burning any fuel type. It is valued at the price of electricity produced, greenhouse gas emissions at all stages of the technological cycle, availability of renewable sources, energy conversion efficiency, land and water requirements, and social impacts. The cost of electricity, greenhouse gas emissions, and power generation efficiency vary widely for each facility, mainly due to differences in process technology and geographic latitude. The social impacts of green energy projects are assessed by individual effects, including health, conservation of the natural environment, etc. According to this, wind energy is the most sustainable. Next comes small hydropower and photovoltaic energy. Geothermal energy is in last place [45].

The importance of the “transport sustainability” indicator is caused by the fact that it is the primary source of pollution in urban areas and greenhouse gas emissions and creates significant problems due to congestion, noise, and accidents. In addition, transport is vital to the national and international economy and generates substantial profits for individual companies and private individuals; for instance, it influences employment, prices, and economic growth [46]. Today, the following categories are additionally classified as transport sustainability: proximity to public transport, accessibility of opportunities, and characteristics of an urbanized area. In other words: how long do people spend in transport, how many jobs are available within one route, and how compact is the settlement organized [47]. Undoubtedly, transport sustainability plays an essential role in achieving integrated sustainability.

Sustainable food systems are the world's largest employer. They form an essential part of the national gross domestic product (GDP), provide food security, solve health problems associated with malnutrition or obesity and affect the well-being of the natural environment. Most of the United Nations Sustainable Development Goals (SDGs) for the period up to 2030 are related to the efficiency of global food systems [48]. At the same time, the global food system is the largest consumer of freshwater, is responsible for a third of total greenhouse gas emissions, and covers about

half of the earth's surface. Sustainable food systems will bring humanity closer to the norms of healthy nutrition, and agricultural production will be sustainable and climate-neutral [49].

An economy linked to sustainability allows us to preserve the value of resources by minimizing waste generation, turning them into resources that can be reused in production processes. Sustainable waste management is a critical issue for most countries concerning climate change and greenhouse gas emissions. [50]. To solve it, it is necessary to massively implement the reuse of materials, their processing and repair, and the prevention of excess waste. Moreover, prevention is the essential step in this chain of events. For this, it is necessary to consider the environmental perspective and economic and social indicators. These include value conservation, weight change, and durability [51]. The basis of all activities is the responsibility of the manufacturer and the consumer.

The concept of ecosystem services shows a steadily growing appeal to managers. Ecosystem services are used as indicators in human-economy-environment systems and represent variables that combine several elements into a single whole. They are chosen to support specific management goals with cumulative value, explaining qualities, quantities, states, or interactions that are difficult to estimate. Ecosystem services are sets of indicators, including descriptive and evaluative aspects [52]. The assessment of ecosystems and their services is a crucial action to achieve climate, agriculture, regional planning, and other purposes.

The second group of indicators is related to inclusive growth. Inclusive growth means human development and combines economic, social, and environmental dimensions, making it difficult to measure and monitor. No single indicator is enough to track progress, and there is hardly a standardized, one-size-fits-all solution. Thus, countries can choose different measurement approaches and indicators depending on their priorities and capabilities. Today the world has achieved substantial reductions in poverty, but many countries face growing disparities in income and access to services between the rich and the poor. This situation poses a threat to sustainable growth. Inclusive growth is increasingly on the development agenda at the national and international levels. These indicators show the relationship between production, consumption, economy, and environment. It is possible to form a strategy for sustainable production and consumption in Ukraine, taking into account mentioned indicators (Fig. 2).

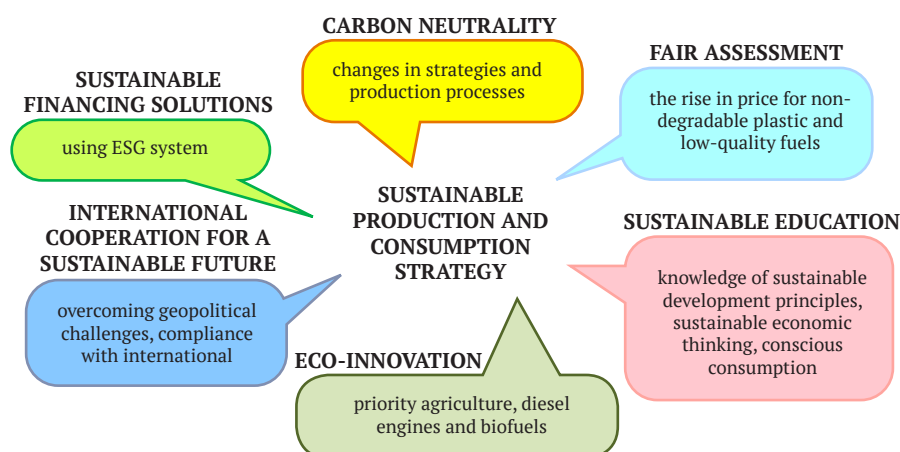


Figure 2. Strategy for sustainable production and consumption in Ukraine

Ukraine's ecological and economic situation and the fulfillment of commitments on SDG 12 [53] were analyzed. As a result, it was supposed that a strategy for sustainable production and consumption gets to include six directions. These are carbon neutrality, sustainable decisions in the financing, increasing the share of eco-innovation, fair assessment of non-eco-friendly goods and resources, the introduction of sustainable education, and international cooperation in environmental policy.

Thus, there is a clear link between production, consumption, sustainability, and financial performance [54]. Therefore, it is offered economic indicators of business sustainability for Ukraine, taking into account the principles of the European Economic Community.

These indicators include:

1. Economic value. It covers individual income (company profit), social income (taxes), and non-direct income (increasing labor productivity and reducing general production costs).

2. Customer value. It contains the positive advantages of the product or its ratio (for instance, the ratio of price and quality, practical and aesthetic satisfaction).

3. Ethical value. It covers marketing, industry standards, and business transparency.

4. Environmental value. It defines energy efficiency, resource-saving, and the possibility of recycling or waste disposal.

5. Social value. It includes decent working conditions (microclimatic, environmental, medical, educational, etc.), the well-being of employees, and a positive impact on society as a whole.

6. Management value. It covers team morale, employee motivation practices, and fair corporate policies.

For example, while expanding sustainable activity, a company introduced changes in the process and quality of nutrition. The sustainable food program guarantees quality and good nutrition at affordable prices, considering its environmental impact [55; 56].

The organization of high-grade, sustainable nutrition at the enterprise is a part of a comprehensive program to improve employee health, accounting for the current requirements for sustainable development of personality and production (Fig. 3).

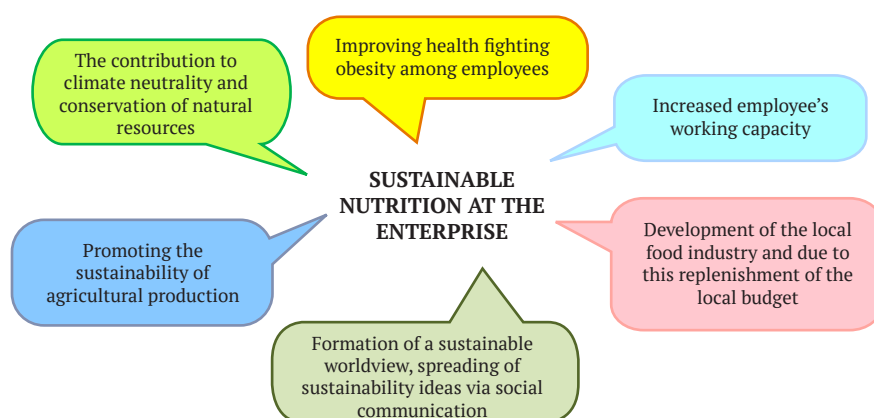


Figure 3. Economic indicators of enterprise sustainability as a result of the introduction of nutrition-ergonomic indicators

In this example, the economic parameters of sustainable development are the following:

1. Economic value is achieved through indirect income

(increased labor productivity, reduced production costs, reduced sick leave payments, etc.).

2. Customer value. If the product is manufactured at

the enterprise with sustainable programs for employees, it is more attractive to purchase, and the enterprise is more interesting for investors.

3. Ethical value. A human spends most of the time at work. Consequently, the workplace is ideal for implementing effective health and well-being measures that will help reduce the financial losses associated with reduced productivity.

4. Environmental value. Using locally sourced food helps stimulate the region's economy and supports local producers. Also, this contributes to reducing greenhouse gas emissions because of transporting food.

5. Social value. The company contributes to its employees' sustainable behavioral and social strategies by influencing their awareness, providing information support, etc. Both individuals and groups of people can participate in such events.

6. Management value. Changes in enterprise policy can include simplified access to healthy food (for example, by changing food offerings in public nutrition places). The enterprise may offer additional services to employees, such as health insurance, benefits for health club members, etc.

Often, the estimation of enterprise sustainability is difficult to understand for potential investors. Therefore, a financial justification is required to incorporate sustainability into the company's strategy. The economic rationale shows the impact of various enterprise variables on mitigating adverse environmental effects from product releases and identifies levers to maximize sustainability. In doing this, the enterprise must understand which way shareholders will use such estimation as an opportunity for their actions or a condition for their activities.

CONCLUSIONS

Today, producers and consumers are aware of environmental problems and are worried about their consequences. Unfortunately, just worrying isn't enough today. Everyone must act at their level. It is necessary to avoid inertia and take responsibility for sustainability, rethink the

company's corporate goals, and the role of business in society. Increase responsibility for sustainable development via external and internal actions that benefit people and the environment; and are profitable.

There is enthusiasm for the expected macroeconomic implications of European integration. However, the possibilities of integrating production and investing in environmental protection and sustainable environmental policy are still low. The projected increase in production will cause even more damage to the environment, while the prospects to prevent waste flows and emissions are not yet clear.

Today the concept of sustainability is widely underestimated and underutilized in business and political circles in Ukraine. Sustainability reporting, while practical, is still not necessary. Obviously, without a regulatory framework, the prospects for widespread business reporting are unlikely.

Ukraine needs to use sustainability strategies to analyze environmental policy activities in production and consumption based on the actual data. These activities will bring Ukraine closer to European integration.

It is necessary to combine sustainable production and sustainable consumption into one cluster. It will allow sustainable initiatives are focused on systemic changes and essential areas of production and consumption – energy, transport, housing, agriculture, and food. The practical value of the approach is in a strategy that includes measures stimulating environmental and socio-economic policy of production. It will allow moving from relative disunity of actions to technological standards. The proposed method can be implemented in recommendations for improving programs directed at changing behavior with the gradual transition from individual consumers to broader initiatives to change the whole system of production and consumption.

Focusing on technology (rather than entire companies) and increasing consumer awareness can help identify business opportunities, increase differentiation and create a competitive advantage.

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Дослідження стратегій сталого виробництва і споживання в економічних умовах України

Анотація. Сучасні вимоги до компаній і споживачів включають стабільність фінансових показників, на тлі збільшення екологічної привабливості. Компаніям необхідно охопити такі, на перший погляд, різнобічні інтереси, як прибутковість для власників, турботу про персонал, інтерес для партнерів і споживачів, дії з охорони навколишнього середовища. Важливо враховувати і зростаючу роль свідомого споживання, яке є прямим регулятором виробничої діяльності. Сьогодні це як ніколи актуально, у тому числі й для України, з урахуванням її переходу до сталості і виконання цілей сталого розвитку у сфері виробництва і споживання. Мета роботи – сформулювати стратегію і рекомендації щодо об'єднання сталих ініціатив у галузі виробництва і споживання у контексті євроінтеграційних процесів в Україні. Об'єктом дослідження є сталість у виробництві і споживанні. У статті запропонована стратегія, що поєднує стале виробництво і стале споживання в один кластер. Це дозволить зосередити сталі ініціативи на більш глибоких системних змінах і на ключових галузях виробництва і споживання. У роботі використана ідея методу під назвою «Стійка цінність бізнесу». Метод включає докладну звітність про сталий розвиток виробництва, з відповідними рейтингами та індексами. Метод рекомендований до використання при прийнятті рішень, управлінні інвестиціями для розвитку бізнесу, порівняльного аналізу, спілкування із зацікавленими сторонами, а також забезпечує всебічне уявлення про вплив компанії за шістьма стандартизованими параметрами. Результатом роботи є пропозиція щодо створення алгоритму об'єднання сталого виробництва і сталого споживання в один кластер. Це дозволить зосередити стійкі ініціативи на системних змінах у ключових галузях виробництва і споживання – енергетиці, транспорті, житловому будівництві, сільському господарстві, продуктах харчування. Практична цінність підходу полягає у стратегії, що включає заходи зі стимулювання екологічної і соціально-економічної політики виробництва та переходу від відносної роз'єднаності дій до технологічних стандартів. Пропонована стратегія може бути реалізована у рекомендаціях щодо удосконалення програм, спрямованих на зміну поведінки з поступовим переходом від окремих споживачів до ширших ініціатив щодо зміни всієї системи виробництва і споживання

Ключові слова: екологічний облік і звітність, сталість, стала діяльність, екологічні аспекти, свідоме споживання