

FORMATION OF THE SYSTEM OF INDICATORS OF EVALUATION OF THE ECOLOGICAL POTENTIAL OF THE MANUFACTURING ENTERPRISE

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The article is devoted to the issue of formation of the system of indicators of evaluation of the ecological potential of a manufacturing enterprise. A definition of institution "ecological potential of a manufacturing enterprise" is proposed. A critical analysis of existent approaches to the evaluation of an ecological component of activities of a manufacturing enterprise is conducted. It is substantiated that the evaluation of the ecological potential of a manufacturing enterprise should be done using indicators that have value and natural indexes.

In addition to traditional groups of appraisal (capital investments, current expenses, environmental payments, surplus earning and extra expenses), the main groups of indicators of value appraisal of ecological potential of a manufacturing enterprise also include an additional group "Other expenses determined by non-compliance of environmental characteristics with administrative and market requirements" that considers expenses of environmental nature, not included in traditional groups. These expenses include charges of economic entities related to:

restrictions (termination) of activities or (and) revocation of consent document of environmental character that is caused by non-compliance with environmental laws and regulations; impossibility to sale production in some markets that is caused by non-compliance of environmental characteristics to market requirements; increase in the cost of policy of environmental insurance; other undefined expenses determined by the availability of environmentally-destructive influence on recipients, and so on.

The evaluation of environmental potential, using indicators that have natural indexes, is proposed to be conducted by two groups, namely: a group of indicators that reflect the environmentally-destructive influence on the recipients and group of indicators that characterize features of operation of industrial-technical and environmental systems.

Chosen groups of indicators that have such indexes will form a generalized system of indicators of the evaluation of ecological component that is proposed to be used when determining the ecological potential of a manufacturing enterprise.