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SOCIO-ECOLOGICAL SAFETY OF ENTERPRISES ACTIVITIES: TOPICAL ISSUES OF CONTROL AND TAXATION

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Abstract. *For each component of enterprise security is the large number of indicators of their main indicators, but only part of them allows to identify the*

social and environmental component. Identified the need to improve tools for assessment of social and environmental safety activities of enterprises.

Key words: *security, national security, social security, environmental security, environmental tax.*

Security is one of the most important conditions of the enterprise. However, numerous studies of safety studies the most common today is the economic security of the enterprise. However, studies are insufficiently illuminated social and environmental security of enterprises, and problems of assessment.

Today, increasing social tension in Ukraine significantly and rapidly reduced welfare and standard of living. Negative trends in social and accumulated social problems pose a threat to national security and the future of society, which can cause imbalance and stability.

People for thousands of years did not feel responsibility for the conservation of nature, treating it as an inexhaustible source, of a receptacle of resources and the disposal site. Modern state of the environment is characterized by global environmental crisis. For the purpose of partial compensation of the negative impact on the environment of different kinds of harmful and dangerous factors arising in the process of activity of economic entities of their environmental tax is paid. That is, at the level of the state provided economic incentives for entities to reduce environmental pollution, promoting people to a more economical consumption of natural resources, implementing alternative sources of resources and the like.

It should be noted that in Ukraine at the legislative

level there is no definition of «environmental security enterprise» and «social security enterprise», although these issues today are very important.

We believe Social Security is responsible for social security personnel.

Regarding environmental security, we believe that it is now met environmental regulations affecting the level of costs directed to the payment of fees and fines for environmental pollution, the image of the company and the competitiveness of its products.

The classification of the components of social and environmental safety of enterprises. In our view social and ecological safety of enterprises aims at creating conditions for achieving now established standards, programs or guarantees and has an indirect relationship with the results of the company. When the security of the economic performance of enterprises may even worsen. By components of socio-ecological safety of enterprises classified only by those that have no direct connection with the financial, property and technological state of the enterprise, but are complementary in industrial activity, such as: HR, social, environmental, and intellectual power.

We believe that the classification of components of the socio-ecological safety of activity of the enterprise, allowing to combine components of security in the homogeneous group for analysis and evaluation.

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