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THEORETICAL AND METHODOLOGICAL PRINCIPLES OF ENVIRONMENTAL RESPONSIBILITY OF SMALL AND MEDIUM-SIZED ENTERPRISES SYSTEM'S DEVELOPMENT

Abstract. *The article examines the functioning of SMEs and the principles of forming their environmental responsibility system. The purpose of the study is to analyze, systematize, and improve the theoretical and methodological foundations for developing an ecological responsibility system for SMEs in Ukraine; to determine the sectoral specificity of environmental impacts generated by SMEs; and to substantiate directions for shaping environmental responsibility systems across Ukraine's sectors of the economy.*

To achieve this goal, the article examines the peculiarities of SMEs' functioning across economic sectors in Ukraine. It analyses the contribution of SMEs to the national economy by economic activity over 2020-2024, identifying sectoral differentiation in their roles and in specific resource consumption patterns. It is substantiated that SMEs ensure the structural flexibility of the economy, generate most jobs, stimulate innovation, and promote regional economic development. The analysis of SME production volumes across sectors demonstrated structural shifts driven by the war, digitalization, and changing market conditions.

It was identified that the environmental burden from SMEs is associated with the high material and energy intensity of their operations, as well as limited resources for implementing "green"

technologies. The study of sector-specific environmental impacts enabled the identification of priority directions for developing environmental responsibility systems. In the agricultural sector, it is necessary to implement organic production technologies and efficient water use; in industry, production processes should be modernized, energy efficiency measures introduced, and environmental management systems adopted; in construction, the application of green standards, material reuse, and waste minimization are essential; in trade and logistics, supply chains should be ecologized, excessive packaging reduced, and alternative fuels used for transport. Adapting SME environmental responsibility systems to sectoral characteristics will enhance competitiveness, reduce ecological pressures, and harmonize enterprise activities with the goals of sustainable development.

Overall, the development of an environmental responsibility system for SMEs lays a foundation for sustainable economic growth and supports Ukraine's integration into the European ecological space.

Keywords: SME's sector, environmental responsibility, sustainable development, environmental risks, environmental burden, green transformation.

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ТЕОРЕТИКО-МЕТОДИЧНІ ЗАСАДИ ФОРМУВАННЯ СИСТЕМИ ЕКОЛОГІЧНОЇ ВІДПОВІДАЛЬНОСТІ МАЛИХ ТА СЕРЕДНІХ ПІДПРИЄМСТВ

Анотація. Статтю присвячено вивченню аспектів функціонування МСП та засадам формування їх системи екологічної відповідальності. Стаття має на меті проаналізувати, систематизувати та удосконалити теоретико-методичні засади формування системи екологічної відповідальності МСП в Україні, визначити галузеву специфіку екологічного

навантаження від МСП та обґрунтувати напрями формування систем екологічної відповідальності по галузях економіки України.

Для досягнення поставленої мети в статті розглянуто особливості функціонування МСП в Україні по галузях. Проаналізовано внесок МСП в національну економіку країни за видами діяльності, часовий відрізок аналізу 2020-2024 рр., виявлено галузеву диференціацію їх ролі та специфіку ресурсоспоживання. Обґрунтовано, що МСП забезпечують структурну гнучкість економіки, формують більшість робочих місць, стимулюють інноваційний розвиток та сприяють регіональній економічній активізації. Дослідження обсягів виробництва МСП за галузями показало структурні зсуви під впливом війни, цифровізації та змін ринкової кон'юнктури.

Виявлено, що екологічне навантаження від МСП пов'язано із високою матеріалоємністю та енергоємністю їх діяльності та обмеженістю ресурсів для впровадження «зелених» технологій. Дослідження галузевих особливостей екологічного навантаження дозволило визначити напрями формування системи екологічної відповідальності. В аграрному секторі необхідно впроваджувати органічне виробництво та ощадливе водокористування; в промисловості доцільно модернізувати виробничі процеси, впроваджувати заходи з енергоефективності та системи екологічного менеджменту; в будівництві необхідно впроваджувати «зелені» стандарти, повторне використання матеріалів та мінімізувати відходи; в сфері торгівлі та логістики доцільно екологізувати ланцюги постачання, зменшувати упаковки та використовувати альтернативні види палива для транспорту. Адаптація систем екологічної відповідальності МСП до галузевої специфіки забезпечить підвищення конкурентоспроможності, зменшення екологічного навантаження та гармонізацію діяльності підприємств із цілями сталого розвитку. Загалом, формування системи екологічної відповідальності МСП формує базис для сталого розвитку економіки та інтеграції України до європейського екологічного простору.

Ключові слова: сектор МСП, екологічна відповідальність, сталий розвиток, екологічні ризики, екологічне навантаження, зелена трансформація.

Problem statement. Modern economic conditions are shaped by the growing influence of global environmental challenges, increased institutional pressure from international ecological initiatives, and rising public demands for environmental transparency from businesses. This determines the expediency of establishing an ecological responsibility system for enterprises, as it ensures resource efficiency, minimizes adverse environmental impacts, and increases competitiveness. At the same time, the small and medium-sized enterprise (SME) sector remains the most vulnerable in implementing environmentally oriented practices.

Despite the growing role of SMEs in implementing the principles of sustainable development, their environmental activities are often fragmented, non-systemic, and limited to a minimum level of environmental responsibility. The existing provision for assessing environmental responsibility primarily focuses on large corporations, while the specifics of SME operations are practically ignored. Therefore, the principles for establishing an ecological responsibility system for SMEs lack sufficient validity,

making it impossible to make effective management decisions that ensure the greening of their activities at a level that meets modern international standards, thereby underscoring the relevance of the research topic.

Analysis of recent research and publications. In classical and modern scientific research, the formation of the system of environmental responsibility for SMEs is examined through the prism of entrepreneurship development, innovation, and the transition to sustainable business models. Foreign authors, in particular, E. Lechman [2], note that SMEs can implement environmental and innovative solutions quickly. In the classic works of P. Drucker [5] and J. Schumpeter [6], the creative nature of entrepreneurship in greening business processes and introducing new technologies is defined. In the studies by Acs Z. J. and Audretsch D. B. [8], the development of SMEs is associated with their growing contribution to the innovation economy and with their integration of sustainability principles. In the work of Koirala S. [8], it is shown that SMEs are drivers of "green" transformation, but they need appropriate state policy and access to environmental tools.

The Ukrainian scientific community is also actively researching the role of SMEs in ensuring economic sustainability amid modern challenges. B. Aleksandrov emphasized their importance in the process of forming the labor market; researchers V. Loiko and B. Aleksandrov [3] identified the need for the development of SMEs in wartime. N. Vasylets [4] substantiated the aspects of institutional support for small businesses for the implementation of environmental strategies.

Selection of previously unresolved parts of the general problem. Despite the widespread coverage of the role of SMEs in countries' economies, some aspects of the topic remain underexplored. Modern literature does not present the principles for the formation of systems of environmental responsibility of SMEs.

Goal setting. The purpose of the study is to analyze, systematize, and improve the theoretical and methodological foundations of the formation of the system of environmental responsibility of SMEs in Ukraine, to determine the sectoral specifics of the environmental burden from SMEs, and to substantiate the directions of formation of ecological responsibility systems in the sectors of the economy of Ukraine.

Presentation of the main results of the study. In the world theory of economic development [1, 2], SMEs are positioned as the basis of a competitive market environment, a catalyst for employment, and a driver of economic growth. In Ukraine, the role of SMEs is gradually growing, but their activities are primarily determined by specific socio-economic, institutional, and regulatory conditions that significantly affect their operations [3-4].

SMEs foster a flexible, decentralized economic environment, increase market competition, and help reduce monopolization. Classical studies [5, 6] emphasize that small enterprises create the conditions for innovation and market differentiation. SMEs account for a large share of jobs, promote employment in regions, and ensure the social integration of different groups of the population. According to OECD research [7], SMEs account for more than 70 % of added value and more than 65% of employment in EU countries. Scientists [8] note that SMEs create and implement innovations in high-tech and creative sectors. Thanks to their flexibility and adaptability, SMEs can respond quickly to changing consumer preferences and technological developments. SMEs also contribute to regional development by stimulating economic activity in rural and remote areas.

Sustainable development as a global paradigm of economic and social transformation brings to the fore the need to combine economic efficiency with responsibility to the environment. SMEs account for a significant share of national economies, providing jobs, innovation, and local development (Table 1).

Table 1 – Volumes of products (goods, services) produced by medium and small businesses by types of economic activity for 2020-2024

Industry	Years	Medium-sized businesses		Small businesses	
		thousand UAH	in % to total	thousand UAH	in % to total
Agriculture, forestry and fisheries	2020	-	-	-	-
	2021	510989526,2	49,6	389280551,6	37,8
	2022	329336644,5	44,8	295721648,8	40,2
	2023	342858755,4	43,1	303146891,7	38,1
	2024	-	-	-	-
Industry	2020	1004258446,0	34,6	318325198,5	11,0
	2021	1287149078,5	31,9	408761073,7	10,1
	2022	1341054886,2	40,5	301370290,7	9,1
	2023	1346294086,5	37,1	411041181,6	11,3
	2024	1511553844,5	34,5	432977554,1	9,9

Water supply; sewerage, waste management	2020	25250507,6	59,9	11399072,9	27,1
	2021	30223182,8	58,5	14245717,2	27,6
	2022	27965106,8	61,5	10726654,0	23,6
	2023	-	-	12941462,9	24,6
	2024	-	-	13928621,3	22,8
Construction	2020	176586951,8	38,5	221403812,8	48,2
	2021	194329249,3	36,1	257143191,2	47,8
	2022	101658670,8	39,2	134646350,6	51,9
	2023	-	-	-	-
	2024	-	-	-	-
Wholesale and retail trade; repair of motor vehicles and motorcycles	2020	419610118,1	30,2	662332015,0	47,8
	2021	550794547,5	31,6	785386172,1	45,1
	2022	800928711,0	43,9	700453527,0	38,4
	2023	958341426,5	43,5	779659736,2	35,4
	2024	650038297,8	40,9	416642635,5	26,2
Transport, warehousing, postal and courier activities	2020	140169448,1	26,3	146974684,1	27,6
	2021	181395591,2	29,1	180900915,1	29,0
	2022	168805534,5	31,7	123818662,0	23,3
	2023	197496821,5	31,7	154845406,7	24,9
	2024	228426713,1	34,2	138808438,1	20,8

Source: compiled by the author based on [9]

Study of the dynamics of production volumes by SMEs during 2020-2024. showed a significant differentiation of the contribution of small and medium-sized enterprises within different industries, which, in our opinion, is due to the structure of the economy, the level of manufacturability of sectors, the capital intensity of production, and the impact of external shocks.

During 2021-2023. SMEs provided significant volumes of production in the agricultural sector. The share of medium-sized enterprises fluctuated between 40 % and 49 %, while small enterprises accounted for 40 %, indicating that SMEs dominate in the value formation of agricultural products. Such a distribution is typical of the Ukrainian agrarian model, in which small and not-so-small producers supply the domestic market and export products. Despite a decline in total production in 2022 due to the war, the share of SMEs remained relatively stable, indicating their resilience and adaptability to unforeseen circumstances.

During the analyzed period, the industry was dominated by medium-sized enterprises, which accounted for up to 40 % of total production. On the other hand, the share of small enterprises fluctuated between 9 % and 11 %, indicating structural

limitations in capital-intensive areas and limited access to innovative technologies. Despite hostilities and logistical disruptions, medium-sized enterprises remained relatively stable and, in 2024, even saw production volumes increase.

In the field of water supply and waste management, medium-sized enterprises during 2020-2022 provided up to 62 % of the total volume, which indicates a leading role in the provision of critical utilities. Small enterprises provided up to 28 %, so they bear the auxiliary burden in local market segments.

In the construction industry during 2020-2022. Small enterprises dominated, accounting for up to 52 %, while medium-sized enterprises provided up to 39 %. The identified structure is typical of construction, where flexible, mobile small companies perform the bulk of the work. A significant drop in 2022 was directly due to the outbreak of the war and the subsequent decline in investment activity, but SME shares remained relatively stable despite the crisis conditions.

In the field of trade, small enterprises traditionally occupy leading positions, which in the period 2020-2024 formed up to 48 % of the production volume. However, we found a downward trend in their share: from 47.8 % in 2020 to 26.2 % in 2024. At the same time, the share of medium-sized companies in the industry grew to 40.9 % in 2024, thereby strengthening their competitive position.

The contribution of SMEs to the formation of the transport and logistics sector is roughly balanced, as shown by the share of medium-sized enterprises for the period 2020-2024. increased to 34.2 %, and the share of small children decreased to 20.8 %. The change in market concentration was influenced by martial law, heightened requirements for transportation safety, and the growing role of enterprises with greater resources. Medium-sized enterprises gradually strengthened their positions in warehouse logistics and courier services.

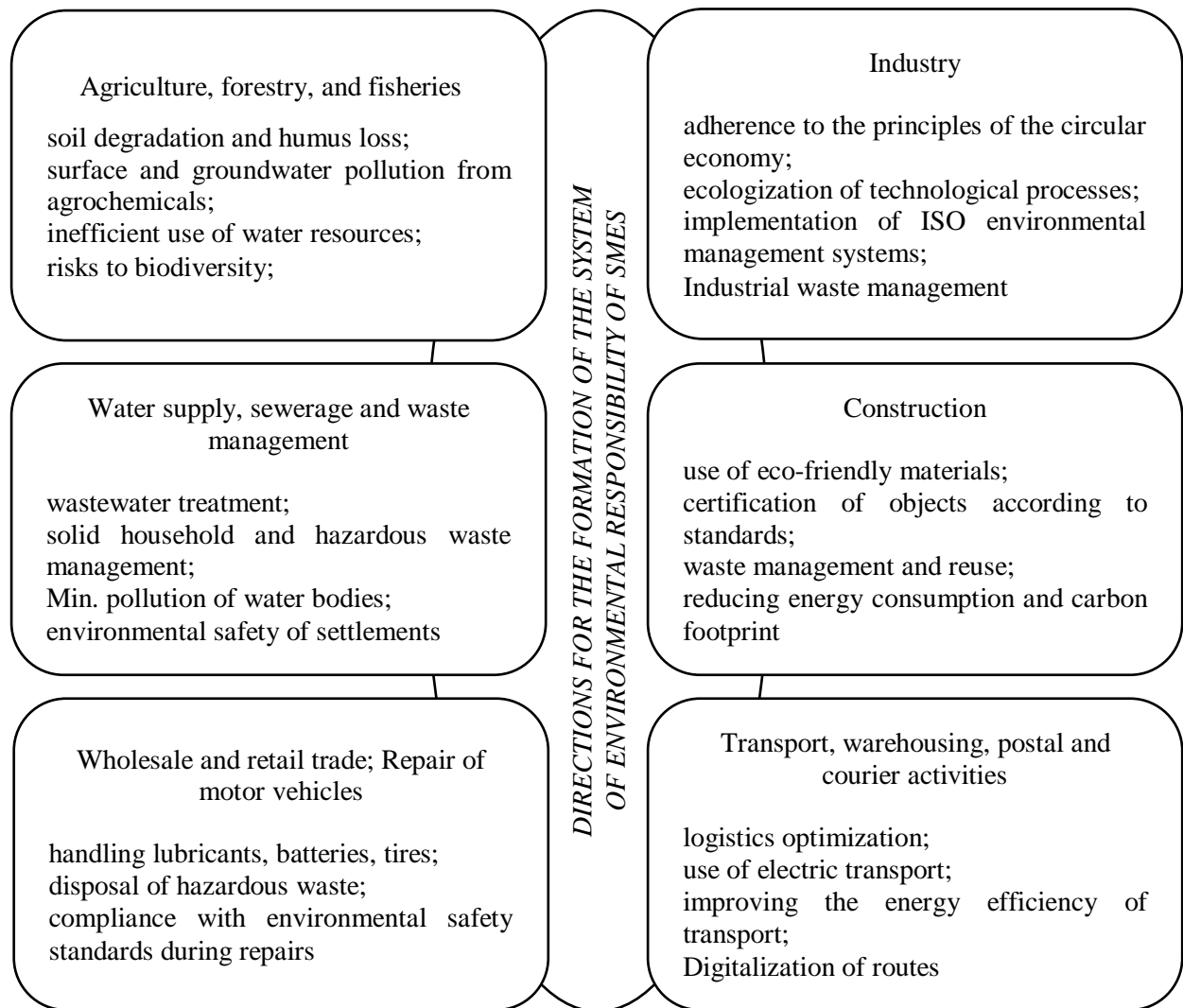
Thus, we found that the dominance of SMEs was characteristic of the agricultural sector, trade, and construction, where their share in total production is traditionally high. Medium-sized enterprises occupy leading positions in industry, water supply, and transport, due to the need for greater investment, a stronger technological base, and higher quality standards. Small enterprises gradually reduced their share in trade and

transport. The war in the country caused structural changes, yet SMEs generally demonstrated significant adaptability and stability across leading industries. We also found the growing role of medium-sized enterprises in sectors with high technology and security requirements, and the relative resilience of small businesses in industries that require flexibility and rapid adaptation.

Establishing an environmental responsibility framework for the SME segment is crucial to ensuring the sustainable development of the country's economy. According to research [10-12], SMEs account for up to 70 % of the negative environmental impact, yet they have limited resources to implement ecological technologies. The priority of forming environmental responsibility systems is especially evident in industries with high material and energy intensities, significant resource dependence, and significant impacts on the condition of natural ecosystems. The directions for the formation of environmental responsibility systems across industries are presented in pic. 1.

Next, we will consider in detail the environmental risks in the analyzed industries and outline directions for developing an ecological responsibility system.

In the agricultural sector, SMEs actively use land and water resources, thereby forming entire local agroecosystems and determining the level of anthropogenic load on nature. Intensive use of mineral fertilizers, plant protection products, disturbance of agricultural landscapes, and irrational water use cause soil degradation, loss of the humus layer, pollution of surface and groundwater, and loss of biodiversity. Therefore, we consider implementing organic farming practices, precision agriculture, and measures to preserve natural resources as directions for developing an environmental responsibility system for SMEs in this area.



Picture 1 – Directions for the formation of the system of environmental responsibility of SMEs by sectors of the economy

Source: author's development

The next industry, which is among the most environmentally burdensome, is the industry. Here, the activities of SMEs are accompanied by significant energy consumption, industrial waste, atmospheric emissions, and the use of hazardous chemicals. The considerable increase in industrial output by SMEs observed during 2020-2024 underscores the need to modernize technological processes and ecological production, and to introduce environmental management systems. Here, too, do not forget to implement measures to manage industrial waste, increase energy efficiency, and apply the principles of the circular economy.

In the fields of water supply, sewerage, and waste management, SMEs perform socially essential environmental functions, including wastewater treatment, the disposal of household and hazardous waste, and ensuring the ecological safety of settlements. These enterprises need to attract high-tech environmental innovations but face insufficient funding and the need to comply with environmental legislation within the framework of European integration.

The construction industry has a high material intensity of services and has a significant negative impact on the natural environment. SMEs in this area generate powerful volumes of inert and construction waste, disturb natural areas during work, and cause carbon dioxide emissions using energy-intensive building materials and logistics transportation. The environmental responsibility system in this sector includes the use of environmentally friendly materials, certification of facilities to green building standards, implementation of material reuse systems, and minimization of energy costs.

In the wholesale and retail trade and repair of motor vehicles, SMEs address environmental burdens through supply chain management and demand for environmentally friendly goods. Retailers could shape environmental standards by selecting suppliers, minimizing packaging, and developing sustainable logistics solutions. In the maintenance of motor vehicles, the safe disposal of lubricants, batteries, tires, and other hazardous waste determines the degree of environmental responsibility.

Transport, warehousing, postal, and courier activities cause greenhouse gas emissions, noise, and chemical pollution. The significant contribution of SMEs to the transport and logistics sector, especially in the context of e-commerce development, requires implementing solutions for route optimization, fleet modernization, transitioning to electric transport, and the use of alternative fuels. Digitalization of logistics and increased energy efficiency will support SMEs' environmental responsibility here.

We are unquestionably convinced that the environmental responsibility of SMEs should be formulated with consideration of sectoral specifics, the level of environmental burden, and the country's potential for sustainable development. In sectors with high

resource consumption and significant impact on ecosystem health, the establishment of environmental management systems will increase business competitiveness and ecological safety and harmonize SME activities with modern standards of sustainable development and international environmental requirements.

Conclusions. The study of the dynamics of their activities during 2020-2024 showed that SMEs made a significantly different contribution to industry formation, driven by varying levels of capital intensity, technological support, access to resources, and the impact of external shocks. Despite the war, SMEs have demonstrated significant resilience and maintained production in the agricultural sector, industry, construction, transport, and trade. We have identified a tendency to increase the share of medium-sized enterprises in industries that require high technological standards and greater financial capacity.

Global studies indicate that SMEs account for up to 70 % of the cumulative negative environmental impact, making them a subject of ecological responsibility. The environmental burden from SMEs manifests itself across industries in different ways: from land degradation in agriculture to emissions and production waste in industry, construction waste, irrational management of logistics processes, and pollution of water resources. Greening of SMEs should be based on sector-specific activities and should incorporate modern technological trends, the modernization of production processes, the implementation of circular economy practices, environmental management systems, increased levels of environmental culture, etc. The development of ecological responsibility systems will minimize negative environmental impacts, strengthen enterprises' market positions, ensure economic sustainability, and promote the harmonious development of the national economy in line with European environmental requirements and global trends.

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