

інформації, яке дозволяє легко обробляти, аналізувати та легко передавати інформацію в інші відділи.

Однак є також деякі потенційні недоліки, так, автоматизація системи обліку продуктів харчування вимагає початкових інвестицій у програмне та апаратне забезпечення, яке може бути дорогим для навчальних закладів. Впровадження та обслуговування технічного та програмного забезпечення, що використовується для автоматизації обліку, може бути складним і вимагати спеціального навчання персоналу, що, звісно, потребує грошових витрат і витрат часу. Крім того, незважаючи на те, що електронне зберігання інформації є зручнішим, воно також може збільшити ризик витоку даних та інших проблем безпеки. Варто згадати і про певні ризики, пов'язані з автоматизованим обліком, наприклад, можливість збоїв у програмному забезпеченні або збій в роботі техніки. Це може стати причиною втрати даних або неправильного обліку цінностей. Також пошкодження техніки може призвести до витрат на його ремонт, а можливо й заміну.

Чи потрібно впроваджувати автоматизовану систему обліку продуктів харчування у системах освіти? Незважаючи на те, що це є затратним процесом як за грошима, так і за часом, через певний термін дане впровадження окупиться, зокрема, за рахунок зменшення витрат часу на ведення обліку.

Автоматизація обліку товарів є кроком у напрямі підвищення ефективності роботи відділів харчування та зменшення ймовірності помилок, але вона вимагає підготовки, значних вкладень коштів, затрат часу та контролю, які в майбутньому обов'язково окупляться.

#### *Література*

1. Немченко А.С., Назаркіна В.М., Чернуха В.М. та ін. Системи обліку у фармації: навч. посіб. для студ. виш. навч. закл. Харків, 2011. URL: <https://studfile.net/preview/5164453/page:4/#5164453>

**UDK 338.45**

*Kseniia Chichulina, PhD, Assistant Professor,  
National University «Yuri Kondratyuk Poltava Polytechnic» (Poltava, Ukraine)  
Besik Bauchadze, Academic Doctor of Business Management,  
Shota Rustaveli Batumi State University (Batumi, Georgia)*

## **THE IMPACT OF THE EUROPEAN GREEN DEAL ON THE BUSINESS OF UKRAINE AND GEORGIA**

The European Green Deal (EGD) will fundamentally change economic and political relations with the EU's neighbourhood. The Government of Georgia has not made yet any commitments with regard to the EGD.[1] This changed

only with the signature of the EU-Georgia Association Agreement (AA) in 2014. Since then, Georgia has taken a few positive steps in the environmental, energy and climate sector, but environmental protection and climate resilience are still considered to be of secondary priority; economic growth takes top priority. The Law on Environmental Protection provides for an environmental planning system to ensure “conditions appropriate for the sustainable development of the country”. The law requires the development of a sustainable development strategy for the country. In 2015, government adopted the national strategy to meet SDGs by 2030. The first step was enactment of a new Environmental Assessment Code in line with the nEIA and SEA directives (2018), addressing multiple failures in environmental decision-making on projects and policies during (2007–2017), and reintroducing public participation in decision making. Several other laws and policy documents have also been adopted, including the Waste Code and Waste Management Strategy 0216–2030, the Forest Code (2020), environmental liability legislation (2021), etc. The Third National Environmental Action Program of Georgia (NEAP-3) 2017–2021, the key policy document in this area, was influenced by the EU-Georgia Association Agreement and United Nations Sustainable Development Goals. The country needs to develop a national freshwater strategy due to abundant hydropower development plans. Despite promises to the contrary, no green economy policy, green economy strategy 2030 or green economy action plan for 2017–2022 were ever adopted. The party currently in power is in the process of preparing a national plan for Georgia development to 2030. The EGD with Association Agreement provides new opportunities for Georgia to make progress towards sustainability goals and to access financial sources, as well as further Georgia’s integration with EU.

#### Recommendations for Georgia:

The EAP summit in 2021 should spotlight the EGD as a major topic, and the EU should continue to emphasize this topic on multilateral and bilateral levels with the EaP countries to encourage co-ownership and engagement on their part. The Green Deal Roadmap and Strategy should be elaborated with the involvement of all stakeholders and ensure commitments in environment and climate sector in line with a long-term vision for the areas of energy, industry, trade, agriculture and transport. The new environmental action plan to be developed should be geared towards Georgia’s transition to a climate-neutral, resource-efficient clean and circular economy in line with 2030 targets of the European Green Deal. The capacities of decision makers should be enhanced to promote the implementation of already existing environmental and climate legislation, as well as EDG integration into different economic sectors. Ensure sustainability of the projects funded through EU-related financial streams, including those of international financial institutions and ECAs. Country strategies and action plans for zero pollution and zero emission systems should

be defined for the agriculture, energy and transport sectors. Provide support for and engage in systematic transfer of knowhow (new technologies, innovative project models, internships and trainings for decision makers, businesses).

#### Ukraine

The EGD is an EU action plan with an ambitious goal to move to a climate-neutral Europe by 2050. The Government of Ukraine has announced the intention of our country to join the EGD. Such aspirations of the government are important, taking into account the need to form a state policy in Ukraine that would consider today's environmental and climate challenges. At the same time, we should bear in mind the full range of consequences of the EGD for Ukraine in the context of opportunities and threats that it creates for us.

For Ukraine, this means the need to articulate climate policy, namely ambitious climate goals in the framework of commitments, an appropriate energy strategy, integration of the climate change issues into all sectoral policies. Opportunities in the context of the EGD are hidden in the low current energy efficiency and high carbon intensity of Ukraine's economy, caused by both high depreciation of fixed assets and a significant share of fossil fuels in the energy balance. Provided that an effective international and/or bilateral mechanism is established, in particular within the framework of the EGD, this will allow raising significant amounts of 'green' funding. The new non-tariff barriers to trade will be climate-related and climate-friendly areas such barriers will be reduced.

The acceptance of an 'industrial visa-free regime' will facilitate the integration of Ukrainian industries into new EU industrial processes. Expected restrictions related to the environmental friendliness of goods and services placed on the EU market may create new niches for Ukrainian producers by displacing imports into the EU from other countries. In the field of agriculture, it can be strengthening the development of organic production, in the field of energy – cooperation on hydrogen energy, in the field of finance – active access to the European public procurement market, access to the EU financial and technical support instruments.

As the key goal of the EGD is a climate-neutral Europe, Ukraine's involvement in the process of achieving it is a necessary pre-condition. Climate-neutral Europe creates a conceptual and value basis for foreign policy cooperation, in particular in the framework of the Eastern Partnership, deepening the association process with the EU, the Paris Agreement, environmental conventions, the Energy Community, the Memorandum of Understanding on cooperation in the field of energy between the EU and Ukraine.

This primarily applies to energy and resource-intensive goods, which occupy a significant share in the structure of Ukrainian exports. Transport infrastructure, such as gas pipelines, may also come under pressure from such mechanisms. The intention to implement the carbon border adjustment

mechanism could significantly complicate Ukraine's electricity exports to the EU as Ukraine has a significant share of the thermal power plants in overall electricity generation. High requirements for food products and compliance with environmental standards in their production can be an obstacle to further exports of Ukrainian agricultural products to the EU market.

Recommendations for Ukraine [2]:

For the Government of Ukraine, which should formulate the priorities of the Government, taking into account the opportunities and threats of the EGD; invite the European side to start a dialogue on the development of a Roadmap for Ukraine within the framework of the EGD; to support further European integration of Ukraine in the areas of the EGD, which are a priority for Ukraine; formulate the climate policy of Ukraine; support the integration of Ukrainian producers into the industrial production chains of the EU, in particular, ensure the signing of ACCA as soon as possible; use and promote new opportunities for financing and involvement of green investments; continue digitalization; inform businesses about the role of the «carbon footprint» in future exports to the EU; should ensure the process of full implementation of the requirements of European legislation related to the EGD, in particular by strengthening control mechanisms for compliance of draft laws with European legislation and integration of climate change considerations at all stages.

For businesses, which should take into account the objectives of the EGD in the process of strategic planning of their development and use the financial instruments of the EGD; look for opportunities for integration into new industrial production processes in the EU market; take into account that access to EU markets in the future will significantly depend on the compliance of goods and services with the EU's climate and environmental requirements. For the European side, which should consider Ukraine as a necessary partner in the implementation of the EGD, develop together with the Government of Ukraine a roadmap for Ukraine following the example of the Roadmap for the Balkan countries provided by the EGD; promote Ukraine's integration into new 'green' production processes in the EU by launching an industrial dialogue; strengthen control over the sustainability of goods and services imported into the EU from Ukraine, in particular timber, agricultural products; support investments from the EU aimed at the production of 'green' goods, decarbonization of the economy; continue to provide assistance to Ukraine in approximating legislation in the field of environment and climate protection, agriculture, energy, transport; develop flagship initiatives for Ukraine's integration into the EU nature protection area.

#### *References*

1. *Ekaterine Mikadze. The European Green Deal and its Significance for Georgia, 2021.*

2. *Andrusevych Nataliia. European green deal: opportunities and threats to UKRAINE. Resource & Analysis Center "Society and Environment", DiXi Group, Institute for Economic Research and Policy Consulting, 2020.*