## CONDITIONS FOR THE IMPLEMENTATION OF ECO-AUDITING OF UKRAINIAN ENTERPRISES

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Ukrainian State University of Forestry and Wood Technology, L'viv, Ukraine Starting from the beginning of the 20th century, the attention in the world began to focus on different methods of nature protection. Today, enterprises are increasing interested in implementing ecological practices and demonstrating their ecological awareness because consumers are asking for products and manufacturing process that do not harm their health or environment. EU enterprises voluntarily apply environmental management systems and eco-auditing to prove effectiveness of environmental soundness of their activities.

However, these problems are very urgent in Ukraine. There currently is no effective environmental auditing system in place in Ukraine. Certification, in effect, began at the end of 1990s. Ukrainian enterprises that are trying to compete on the world market with their production can't maintain competiveness with foreign enterprises that have certification documenting their environmental protection practices.

The application of the principles of environmental auditing systems has many obstacles, such as legal constraints, low levels of investment and production quality, etc.

In order to take part in environmental auditing systems, enterprises must go through a series of steps on the internal company level and then incorporate an outside expert for the external evaluation.

As an example, an internal eco-audit of the public corporation "Iskra" is proposed. In order to attain this goal, a specific environmental policy (stated environmental objectives) for manufacturing. The main goals are: minimize use of water, decrease energy consumption, curtail the contamination of water with molybdenum, and reduce manufacturing wastes and their utilization in the next production process, improvement the ecological-economic level of manufacturing. An environmental program which includes various amelioration measures must be in place. The achievement of these objectives will allow the enterprise to take part in an environmental auditing system and will acknowledge the company as complying with the requirements of the eco-audit.

The integration of an environmental management system and eco-auditing will allow enterprises to systematically decide environmental problems and to incorporate environmental protection activities as a normal element their production.