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UDK (331.108+331.08):504.03

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ASSESSING THE HR MANAGERS' AWARENESS OF GHRM PRACTICES IN UKRAINE

Technical progress and unreasonable use of natural resources lead to the deterioration of the ecological situation on the planet. Environmental protection becomes the task not only of public authorities but also of businesses and every citizen. Environmental responsibility becomes particularly relevant in the context of the sustainable development concept.

In this regard, the socially responsible business must change economic behaviour, develop environmental policies and implement green practices in all functions and business processes. So, implementing green practices in HRM is crucial because organizations need to have environmentally friendly employees. Such employees share the organization's green policies, have green competencies, and are ready to initiate and implement green practices.

HRM, which implements environmental (green) issues into HRM practices, is called **green human resource management (GHRM)**.

Youmatter defines GHRM as a set of policies, practices, and systems that stimulate the green behaviour of a company's employees to create an environmentally sensitive, resource-efficient, and socially responsible organization [4].

Umer *et al.* consider that GHRM is the use of HRM strategies to energize the practical implementation of assets inside business

interventions and advance the reason for environmentalism, which further lifts employee morale and fulfilment [3].

Ahmad stresses that the topic of GHRM includes awareness of environmental affairs and the social and economic well-being of the organization and the employees within a broader prospect [1].

Ren *et al.* propose an extensive definition of GHRM: it is a phenomenon relevant to understanding relationships between organizational activities that impact the natural environment and the design, evolution, implementation and influence of HRM systems [2].

To assess the HR managers' awareness of GHRM practices in Ukraine, the author conducted a sociological survey (using a questionnaire).

The data collection process using Google Form took place from April to August 2021. 204 questionnaires were processed and summarized.

Table 1 contains the statistical analysis on assessing respondents' awareness of GHRM practices. The statistical analysis indicates the level below the average of respondents' assessment of their awareness of GHRM practices. 14 % of respondents estimated their level of awareness at zero. 14 % of respondents gave grades 1, 2, 4 and 5, assessing their awareness of GHRM practices.

Table 1

Statistical indicators on assessing respondents' awareness of GHRM practices

Statistical indicators	Value
Arithmetic average	2.59
Median	3
Mode	3
Minimum	0
Maximum	5

Constructed by the author

Summary data on arithmetic average, median, and mode of assessing the awareness of GHRM practices by respondents in terms of positions they hold are given in Table 2. According to survey results, the highest level of awareness of GHRM practices among HR employees. Among the head of the HR department, the highest arithmetic average — is 2.71. The lowest level of awareness among

employees belonging to other occupations. Among managers of other professional spheres, the arithmetic average is 2.27, and the mode is 0.

Table 2

Data on arithmetic average, median, mode of assessing the awareness of GHRM practices by respondents in terms of positions they hold

Positions	Arithmetic average	Median	Mode
Head of HR department	2.71	3	3
HR manager	2.69	3	3
HR specialists	2.63	3	3
Other managerial positions	2.27	2	0
Other positions	2.41	2	1

Constructed by the author

Table 3 contains summary data on arithmetic average, median, and mode of assessing the awareness of GHRM practices by respondents of different demographic groups.

Table 3

Data on arithmetic average, median, mode of assessing the awareness of GHRM practices by respondents of different demographic groups

	Arithmetic average	Median	Mode
<i>Age</i>			
under 25	2.57	3	3
25-40	2.72	3	3
41-55	2.19	3	3
<i>Work experience</i>			
under 3 years	2.21	2	3
from 3 to 10 years	2.98	3	3
from 10 to 20 years	2.04	2	3
over 20 years	2.73	3	3
<i>Academic degree</i>			
master degree	2.64	3	3
scientific degree	2.36	2.5	3
<i>Gender</i>			
male	3	3	3
female	2.52	3	3

Constructed by the authors

According to Table 3, the highest level of awareness of GHRM practices among respondents from 25 to 40 years old: the arithmetic average is 2.72. The lowest level of awareness among respondents belonging to the 41-55 age group: the arithmetic average is 2.19.

As for respondents with different work experiences, the highest level of awareness of GHRM practices among respondents with work experiences from 3 to 10 years: the arithmetic average is 2.98. The lowest level of awareness among respondents with work experiences from 10 to 20 years: the arithmetic average is 2.04. Interestingly, respondents with more than 20 years of experience assessed their level of awareness quite highly compared to representatives of other work experience groups.

Regarding respondents with different academic degrees, master's degree respondents assessed their level of awareness of GHRM practices as higher. It may be because scientific degree respondents work in other non-HRM professional spheres. The reason may also be a more demanding attitude of such respondents to their knowledge.

According to survey results, male respondents assessed their level of awareness of GHRM practices as higher than female ones. The reason may be the higher self-confidence of male respondents in their knowledge and higher demand of female respondents to themselves.

Thus, according to the analysis results, we can determine the demographic portrait of the respondent who has the highest level of awareness of GHRM practices: a man from 25 to 40 who has a master's degree and from 3 to 10 years of experience, holds the position of head of HR department.

Consequently, the survey results indicate the average level of HR managers' assessment of their awareness of GHRM practices. Due to the prospects for developing GHRM practices and the low level of awareness, it is necessary to raise it using different training programmes, informational campaigns and scientific research.

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УДК 657.471

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ЗАБЕЗПЕЧЕННЯ НЕЗАЛЕЖНОСТІ ВНУТРІШНІХ АУДИТОРІВ В КОНТЕКСТІ ПІДТРИМКИ СОЦІАЛЬНОЇ ВІДПОВІДНОСТІ ІНСТИТУТУ ВНУТРІШНЬОГО АУДИТУ

Дотримання незалежності аудитором є чинником, який забезпечує досягнення у конкретних користувачів фінансової звітності та суспільства у цілому впевненості в об'єктивному характері аудиторського звіту. Результативність перевірки прямо пропорційна компетентності та ступеню незалежності аудитора, і прагнення аудиторів до досягнення незалежності має бути основою підвищення об'єктивності перевірки. Ми погоджуємося з твердженням, що «незалежність не є безпосередньо цінною заради неї самої, а виступає як засіб забезпечення об'єктивності, професійності, авторитетності» [1].

Внутрішній аудит, як і зовнішній, будучи професійною високоінтелектуальною діяльністю, на результати якої покладаються різноманітні користувачі, вимагає дотримання низки етичних принципів та правил. В сфері внутрішнього аудиту розроблено Кодекс Етики [2], метою якого є поширення етичної культури в професії внутрішнього аудиту. Кодекс Етики Інституту внутрішніх аудиторів [2], на відміну від Кодексу етики професійних бухгалтерів МФБ [3], є невеликим за обсягом та включає два невід'ємні елементи: принципи, які стосуються професії і практики внутрішнього аудиту (чесність, об'єктивність, конфіденційність, професійна компетентність), та правила поведінки, що описують норми пове-