

DEVELOPMENT OF SCIENTIFIC AND METHODOLOGICAL PRINCIPLES FOR PREVENTING ESG-MIMICRY BY BUSINESS ENTITIES

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The scientific article examines the issues of destructive phenomena in society, the creation of information asymmetry and the distortion of the actual state of affairs, disinformation for obtaining illegal competitive advantages, image improvements and access to ESG-investments, which nullify efforts to achieve the goals of sustainable development (SDG), introduces misleading investors and discredits the essence of ESG activity of enterprises/companies and is a direct deception of consumers and other stakeholders.

The concept of ESG-mimicry is defined from the point of view of the actions of enterprises/companies aimed at creating false, false information about its corporate responsibility, environmental and social activity.

Studying the basics of ESG mimicry, as well as its application, gives enterprises/companies a clear understanding of the consequences of its influence. It is the awareness of this aspect that creates a fundamental basis for successful management of ESG-mimicry, which consists of certain elements: ensuring information transparency of the enterprise/company; active communications with stakeholders, since, as a rule, it is precisely in these areas of activity that ESG-mimicry appears most often, and here an important element is control over communications in the form of an ESG audit, internal (independent directors of enterprises/companies) and external mechanisms (ESG labeling).

The main methods of manipulation and forms of ESG mimicry are considered and characterized. Based on the results of the study, measures to prevent them were developed and proposed, as well as basic methods of combating ESG-mimicry in terms of stakeholders were proposed.

The conducted research made it possible to propose scientific and methodological principles for combating ESG-mimicry, which include the definition of forms and methods of ESG-mimicry, the main negative consequences of its use for the enterprise/company, and recommendations for preventing ESG-mimicry.

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