IMPROVING THE METHODOLOGICAL BASIS OF IDENTIFYING AND ACCOUNTING GREEN JOBS IN THE FIELD OF SMALL BUSINESS AND PRIVATE ENTREPRENEURSHIP IN THE COUNTRY

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Annotation. *In this article, empirical and conceptual studies related to the issues of identifying "green jobs" reflected in the scientific sources of a number of online databases and improving the methodological basis of their accounting were studied and the scientific approaches in them were systematized. On the basis of the studied theoretical and practical approaches, a methodological basis for determining "green jobs" and keeping their account was developed.*

Also, as a result of the research, it was proved that "green workplaces" embody the criteria of decent labor, help to preserve the environment, decent wages, safe working conditions, and social and legal protection.

Key words: *small business and private entrepreneurship, green economy, green jobs, green professions, methodology of calculating green jobs, decent work, wage rate.*

Introduction. Full and effective employment in the field, creation of healthy conditions for employees, decent remuneration for their work is the basis of decent work. In recent years, special attention has been paid to the importance of compliance with environmental standards in workplaces, including the creation of "green workplaces " and the promotion of social responsibility of employers in providing such conditions [3]. In particular, by the decision of the Government of Uzbekistan, the strategy of the transition to the "green economy" of the Republic of Uzbekistan for the period of 2019-2030 was approved. One of the main tasks of the implementation of this strategy is to increase the energy efficiency of the economy and rational use of natural resources, as well as to encourage the creation of safe and decent jobs in enterprises.

In this context, support for the transition of small businesses to the principles of the green economy in Uzbekistan can lead to the creation of a large number of "green" and safe jobs. This increases the interest of the government and international organizations (including the ILO) in developing an acceptable methodology for identifying and socio-economically evaluating and accounting for "green jobs" . Because statistics on "green jobs" serve as one of the tools for implementing and monitoring the country's strategy of transition to a green economy. Also, the demand for statistics on "green activities" or "green jobs" is related to the need to monitor environmental protection processes in the economy of countries.

Analysis of literature on the topic. In world practice, three methods of determining and evaluating "green jobs" are distinguished. The first is the process-based style, the second is the production result-based style, and finally the third is the environmental-oriented style. The process-based approach assesses the organization of energy-efficient and safe workplaces in enterprises. The method based on the production result justifies the fact that enterprises have the goal of producing products and services that do not harm the environment. The method aimed at preserving the environment aims to identify networks and sectors aimed at improving the quality of the environment [4].

A study by foreign economists Jarvis, Andrew, Varma, and Ramlar used two different approaches to defining "green jobs." The first is the industry approach, which identifies the number of employees employed in enterprises producing green products and services. The latter is used in the occupational approach to determine the number of employees in enterprises in occupations that contribute to the green economy. If the industrial approach evaluates "green jobs " in relation to production results, the professional approach evaluates them from the point of view of production resources [5].

The US Bureau of Labor Statistics (BSS) has developed a methodology for collecting data on "green jobs". The main goal of this methodology is to analyze information on the number of green jobs and their changes, as well as the distribution of these jobs by sector and industry, as well as their salary levels [6].

The Labor Market Information (MBA) Division of the California Department of Employment Development (BRD) has developed a research program to assess the state of the state of the green economy in the state. The objective of this study is three-fold, the first finding the number of people employed in green jobs. The second strand examines the number of enterprises implementing green economy principles and the reasons that influenced them to implement green actions. And finally, the third direction is to identify new emerging professions and the skills they will need to accelerate promising research [7].

In 2009, a group of scientists from the Michigan State Department of Energy, Labor and Economic Development conducted a study on "green jobs". This is the first study to determine the number of "green jobs" in businesses based on a sociological survey in Michigan. The research team assessed green jobs and their changes, wage levels for green occupations, and the skills and competencies required for green occupations. In this study, the team of scientists also tried to forecast green employment until 2038. By 2038, the number of green jobs in Michigan is projected to approach 10 million [8].

of academician K. Abdurahmanov from local scientists and the representatives of his scientific school regarding the consideration of decent labor principles in the establishment of "green jobs " are also noteworthy.

that the limited access to research and methodological resources aimed at determining the number of "green jobs" and their evaluation, or the fact that information about this is not published in open sources , complicates the analysis of sources related to the research topic. Especially, in most cases, determining the number of "green jobs" and evaluating them is carried out through empirical research, but the fact that empirical research in this direction is not enough makes the issue even more difficult. Therefore, we believe that it is appropriate to encourage research and development related to the problem of identifying and evaluating "green jobs". The research we are conducting aims to improve the methodological basis for identifying "green jobs" in Uzbekistan and keeping their statistics.

Research methodology. In this study, empirical and conceptual studies related to the issues of identifying "green jobs" reflected in scientific sources in a number of online databases and improving the methodological basis of their accounting were studied and scientific approaches were systematized. Also, systematic analysis, historicity and logic, induction and deduction, analysis and synthesis, comparative analysis, monographic analysis and grouping methods were used in the research work.

Analysis and discussion. The Green Jobs Initiative is a joint initiative of the United Nations (UN) Environment Program (UNDP), the International Labor Organization (ILO) and the International Trade Union Confederation (ITUC). The initiative aims to encourage governments, employers and trade unions to create decent, safe and environmentally sound workplaces.

In today's society, the term "green workplace" means efficient and rational use of material resources, high-tech equipment, resource-saving and environmentally friendly technologies that allow to increase the productivity of the company's employees.

The term "green workplace" is derived from the concept of "green economy". The UN Environmental Protection Program, the International Labor Organization, the International Employers' Organization and the International Trade Union Confederation believe that "green jobs" should meet the following criteria: decent wages; safe working conditions; career growth opportunities; protection of employee rights; environmental protection [9].

The above information on "green jobs" indicates that Uzbekistan has the opportunity to develop an ecologically oriented labor market, but currently "green" types of economic activity are not well developed in Uzbekistan. In our opinion, there are concrete actions to develop the policy of "green employment" in the labor market of Uzbekistan, in particular, to determine the indicators describing the development of "green employment", and to form directions for the allocation of priority types of economic activity for the organization of "green jobs". is not a decisive factor[3].

Based on the literature review, we present the criteria of the concept of "green workplace" in Table 1.

In terms of the concept of "green jobs", we understand that it is acceptable to associate the word "green" with the word "safe". But everything that is good for the environment does not always have a positive effect on the labor protection of employees employed in "green jobs". Therefore, we have absolutely no reason to say that "green workplaces " are completely safe for employees. From this point of view, during the research process, we made a deep analysis of whether the creation of "green jobs" corresponds to the principles of decent work.

Table 1

"Green Jobs" criteria

Green workplace criteria	**Criterion description**
Economical	decent salary, high level of labor productivity
Social	compliance of employees with labor rights, existence of social guarantees
Technical and technological	modern high-tech equipment use, availability of safe working conditions, investment in fixed capital
Ecological	reduction of negative impact on the environment

Source: Compiled by the authors

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In "Green Jobs" to be performed under decent working conditions. For example, the recycling industry of household waste (paper, plastics, medical waste and glass and electronic devices) can be a source of many toxic substances, including various metal particles and organic compounds that are hazardous to the health of employees. In our opinion, we believe that it is appropriate to provide tax incentives for providing safe working conditions and personal protective equipment for employees at waste processing enterprises. According to the analysis, more than 100 million tons of industrial waste (14% of which belong to the category of toxic waste) and about 35 million tons of household waste are generated in our republic in recent years. Taking into account that about 2 billion tons of industrial, construction and household waste are stored in landfills and waste storage facilities and they occupy an area of 12 thousand hectares, it is not difficult to imagine the negative impact of waste. Therefore, the establishment of high-tech waste processing enterprises in Uzbekistan allows reducing environmental pollution and providing the population with new jobs [3].

The results of the study showed that it is recommended to introduce certification systems and labor protection standards at each stage of the life cycle for "green jobs".

A "green economy" should have safe, harmless working conditions and minimal production risks. For example, since nanomaterials belong to the category of new materials and products, it is necessary to describe their potential risks to human health and the environment. In this regard, in Russia from July 1, 2016, GOST R 56748.1-2015/ ISO / Ts 12901-1: 2012

"Nanotechnologies. Nanomaterials. "Risk management" standard was introduced [10].

If green jobs are to be truly viable and sustainable, we need to ensure that they benefit the health and safety of employees and the environment. In this context, we have tried to express the description of "green workplace " in accordance with the requirements of decent work.

A "green" and decent workplace should include criteria for environmental protection, decent wages, safe working conditions, and social and legal protection.

Also, the rapid expansion of the "green economy" creates requirements for additional training and retraining of employees who do not have sufficient qualifications for "green jobs" and "green professions" (Table 2).

"green jobs "1 cause new risks that require a new set of skills to work with them. That is, it is not always correct to introduce traditional labor protection knowledge to solving labor protection problems in "green workplaces". For example, installing solar water heaters requires a combination of skills of roof repair carpenters, plumbers, and electricians.

Table 1.2

Changing occupations and skills for "green jobs" [11]

Level of change in qualifications and skills	**Change of occupations**	**Activities to change qualifications and skills**
Low	Available professions Change	Organization of on-the-job training or short training courses
Medium _	Emergence of new professions	Organization of long-term and permanent training courses
High	New in perspective Occurrence of professions	Development of university curricula and organization of continuing education courses

Developing the specific skills needed for "green jobs" will be important, as the transition to a "green economy" will require the workforce to have the right and adequate skills. That is, employees who work in "green workplaces " should have the qualifications they need.

Technical skills, resource management skills, and complex problem-solving skills are among the most important skills needed for "green jobs," according to research by economist Bert Collin. Most of the managers of all enterprises studied in the course of

the research emphasized the need to train and improve the skills of employees to identify new occupational hazards and prevent them when creating "green jobs".

We believe that it is appropriate to implement the following activities in the training of personnel meeting the requirements of the "Green Economy":

firstly, training of personnel, formation of a culture of careful treatment of energy and resources;

raising the awareness and qualification of industry employees, including managers and engineers, taking into account the new requirements for professional skills with the development of the "green economy";

thirdly, to take into account the basics of "green economy" in the development of state educational programs for personnel training and retraining.

In this regard, a special aspect of small business enterprises that distinguishes them from large enterprises is that, despite their easy adaptability to different conditions, there are several factors that prevent them from creating "green jobs":

first, most small business owners do not take responsibility for the environment, or they do not consider these issues to be an important aspect of their business;

secondly, the fact that most business owners do not have sufficient knowledge about the environment and decent employment or are afraid to invest in these activities;

thirdly, most small business leaders point out that the environmental impact of their business is not significant and that investment in this area is expensive.

of "green skills" in small business enterprises is based on on-the-job and self-learning forms, the acquisition of these skills is very slow in them [13].

Methodology for calculation and accounting of "green jobs".

Determining and quantifying "green jobs" is a difficult task. Until now, no perfect methodology or specific state standards for calculating "green jobs " and determining their number have been developed. The main reason for this is that the concept of "green jobs" is very broad and there is no perfect expression of it. A number of scientists conducting scientific research in this field have tried to identify and evaluate green jobs.

In world practice, three methods of determining and evaluating "green jobs" are distinguished. The first is the process-based approach, the second is the output-based approach, and the third is the environmental approach. The process-based approach assesses the organization of energy-efficient and safe workplaces in enterprises. The method based on the production result justifies the fact that enterprises have the goal of producing products and services that do not harm the environment. The method aimed at preserving the environment aims to identify networks and sectors aimed at improving the quality of the environment [4].

"Green economy" is not limited to the presence of "green jobs" or "green industries" in it, but also expresses the goodwill of the enterprises operating in it to protect the environment. Such enterprises are interested in ensuring safe working

conditions in the production process and investing more in the introduction of harmless technologies.

The method proposed by us is a process-based method, in which the number of "green jobs" and accounting for them includes several steps. At the first stage, the rate of growth of the average annual salary for the industrial-production employees of the enterprise is calculated.

In the second stage, gross indicators of the efficiency of enterprises in the field of small business and private entrepreneurship are considered (Table 2).

Comparing the growth rate of the average annual wage index calculated in the third step with the growth rate of the gross indicator of the organization's activity.

The fourth stage. Determining the number of "green jobs " in the organization.

When implementing the fourth stage, it is necessary to use the information obtained as a result of the third stage:

first, if the ratio between the growth rate of the calculated average annual salary indicator and the growth rate of the gross indicator of the enterprise's activity has a value greater than 1, then it can be said that the jobs occupied by industrial-production employees in the enterprise are not considered "green jobs", because wages grow faster than indicators describing the state of rational use of the company's fixed assets, human capital and natural resources;

secondly, if the ratio between the growth rate of the calculated average annual salary indicator and the growth rate of the gross indicator of the enterprise's activity is less than 1 or equal to 1, then the jobs held by industrial-production employees in the enterprise can be included in the list of " green " jobs , because the rate of growth of indicators describing the state of rational use of the company's fixed assets, human capital and natural resources is higher than the rate of salary growth.

In our opinion, it is appropriate to develop a new form of state statistical monitoring in order to keep track of the number of "green jobs", in which enterprises will show the following information according to the above-mentioned criteria as of a certain date:

first, the number of "green jobs" in the reporting year;

secondly, an increase in the number of "green" jobs compared to last year;

investments in the establishment and modernization of "green jobs" in the reporting year ;

the average cost of creating 1 "green job " in the reporting year;

fifth, increased labor productivity in the enterprise compared to last year;

sixth, the increase of the average salary in the company compared to the previous year.

Thus, it will be possible to enter the data obtained in the last 5th step into the state statistical observation form.

Conclusions and recommendations. In addition to the methodology presented above, it is proposed to use the following as indicators for evaluating the development of "green" employment:

first, the number of "green" jobs created and modernized;

secondly, the number of people employed in "green" sectors of the economy;

thirdly, the number of highly qualified employees employed in the "green" sectors of the economy;

fourth, the volume of investments in fixed capital aimed at environmental protection and rational use of natural resources;

fifth, the unemployment rate;

sixth, the dynamics of labor productivity.

The proposed indicators make it possible to evaluate the effectiveness of the implementation of "green policy" in Uzbekistan. Recommendations for evaluating and accounting for green jobs will increase their availability.

In our opinion, one of the main goals of the "green employment" policy in the field of small business and private entrepreneurship is to create safe working conditions. The creation of safe working conditions by means of updating and modernization of equipment and technological processes provides a way to increase the level of labor productivity, an efficient economy, and a favorable ecological environment.

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