



ENVIRONMENTAL MANAGEMENT

Sustainable development implies maintaining a balance between the use, savings and renewal of all resources, with the understanding that new generations will also be heavily dependent on today's operations. Which in fact means sustainable development is directly related to the environment or natural resources and environmental problems. Adopting an environmental management system for an enterprise is a strategic decision that requires financial investment. Nowadays, one of the most important indicators of business success is a positive attitude towards the environment, and such an attitude towards the environment also greatly influences the image of the organization itself and can be decisive for consumers when choosing products or services. In addition, environmental management systems help to improve the organization's relationship with public services, local communities and organizations, preventing environmental incidents, which means avoiding costs, facilitating legal compliance, and so on. A major obstacle to achieving sustainable development is the disagreement of the concept of the concept, which mostly refers to the ambiguity of the terms used. The direct goal of sustainability has a different meaning for different parties.

Environmentalists want sustainability of the natural environment, while consumers want to maintain a level of consumption, and employees want to maintain their jobs. As long as the concept has a different meaning to different parties, it will be supported by many, but the political decisions needed to implement it will be inconvenient. According to the Brunthland Commission (Seifert & Loch, 2005), the challenge of sustainability consists in finding ways to maintaining the supply of goods and services that society takes from the natural system in a way that "meets the needs of the present, and at the same time does not jeopardize the ability of future generations to meet their needs" (Seifert & Loch, 2005). Sustainable development is characterized by economic development based on social justice and sustainability in the use of natural resources. These three requirements should be coherently achieved, i. their interweaving should take place in a balanced way. In this way, the benefit of the present generation can be ensured without violating the rights of future generations. Managing sustainable development is a multilayered process related to the interaction of state, business and non-governmental managers and is directly related to the environment or natural resources and environmental problems. In order to implement an effective environmental management system (EMS), knowledge and frameworks in which an organization operates, and not just direct activities, is important.

Knowing the impact of organizational operations on the environment, society and the economy of organizations can better structure their environmental management system in order to reduce the adverse environmental impact and more closely approach sustainable development. As ISO 14001: 2015 is in line with sustainable development concepts, it should help organizations that want to more closely manage the environment and sustainable development. The environmental management system is a logical place to document and manage many risks, opportunities and legal harmonization in terms of sustainable development, such as, for example, organizational leadership, government, social responsibility, consumption problems, climate change, natural resource management, community work and human rights (ISO 14001, 2015).



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Our society is undergoing a transitional process from mechanistic to systematic or ecological paradigm. Within the context of the environment, this transition represents the problem of survival of man and the biosphere itself, which is constantly attacked by human creative activities and as a result suffers great physical changes. The currently accepted model of development is extremely consumeristic and predatory. The systematic vision of the world and its application in the process of environmental management is important for the transition from the current model of development and to the achievement of a just and environmentally sound social model, that is, sustainable development. Coordinated approaches are needed to address the environmental and sustainability challenges faced by developing countries as well as developed countries. Therefore, there is a need for a better understanding of the multidisciplinary relationship between sustainable development, human health and the environment (Goosen, 2012).

Environmental management (EM) is the management of those activities of companies that have or may have an environmental impact. Business activity has a significant impact on the environment (Andersson, 1998): the production of goods involves the extraction of raw materials from the environment and their processing in order to obtain the final products for sale. As a result of the production process, various forms of waste are discharged into the environment (solid, liquid and gaseous waste); activities that involve a production process such as plant and infrastructure maintenance and packing and transport of finished products also have an environmental impact; finished products after sale will eventually be delayed and come to the environment as waste; the provision of services also results in a significant environmental impact. Service companies use different products as well as energy to provide their services, resulting in the accumulation of waste in the environment. Environmental management systems combine a set of internal policies, assessments, plans, and implementation actions that affect the overall organization and its relationship with the natural environment. Although the specific features of EMS vary from organization to organization, there is a common foundation that includes the development of an environmental policy or plan. The organization carries out an internal assessment of possible environmental impacts as well as their value assessment (quantification) and change over time. Measurable targets are also set to reduce environmental impacts and check implementation progress through systematic review to ensure the implementation of set objectives.

Deviations from the set objectives are checked and control is carried out. EMS is designed to help organizations in introducing good environmental practices into their overall business strategy in order to reduce the impact on the natural environment. Therefore, more and more EMS is considered as a set of systematic and comprehensive mechanisms for improving business performance and the success of environmental management. An effective EMS helps the company identify, evaluate and respond to possible environmental problems arising from its own drives. EMS has the ability to create greater compliance with mandatory and voluntary environmental requirements that can enhance the image and profit of the company. The application of EMS is considered positive because it affects the increase in environmental protection, profit increase, productivity, customer satisfaction and the opening of new markets. EMS encourages organizations to continuously improve in the field of environmental protection.

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The organization first selects one of the environmental policies and then uses this policy as the basis for the development of the plan. On the basis of the plan, intentions and goals are set in order to improve environmental protection. The next step is implementation. The organization then assesses its environmental impact to verify that the intentions and objectives have been met. If goals are not met, corrective action is taken. The results of the assessment are then reviewed by the management to verify the functioning of the EMS. The management returns to the initial environmental policy and sets new targets in the corrected plan. The organization then implements the corrected plan. The cycle is repeated and continuous improvements are achieved.

EMS follows the PDCA (Plan-Do-Check-Act) methodology. The process also includes system checks and corrections. The model is continuous because EMS is a continuous improvement process in which the organization continuously reviews and corrects the system. This model can be used by different organizations - from manufacturing facilities, service industries to government agencies: plan - set environmental objectives for the organization and the processes needed to achieve results in accordance with its environmental management policy; spend - implementation of organizational structure, resource allocation and assignment of responsibility for the purpose of achieving set goals. Also, introducing training and communication procedures in order to achieve the set goals; check - collect, analyze, monitor and measure collected data and results (quantitative check of set goals). Checking results through audits; act - review and evaluate environmental impacts and corrections and / or environmental policy improvements including intentions and objectives as well as organizational structure, procedures and processes for the purpose of continuous improvement. there are several reasons why the EMS is potentially attractive to organizations (Taiwen, Zhao & Su, 2013): first, corporate social responsibility recognizes more and more enterprises; secondly, the prevention of possible pollution results in a reduction in production costs and an increase in profits; Third, the implementation of the EMS can provide enterprises with unique environmental resources opportunities and benefits that can lead to greater competitiveness on the market; Fourth, EMS is becoming more and more important for the supply chain; fifth, there is an increasing number of optional EMS standards that help the introduction of these systems, such as ISO 14001.

EMAS (Eco-Management and Audit Scheme) is a voluntary tool for companies and other organizations in environmental management to assess, describe and reduce the negative impact on the environment. EMAS promotes continuous development and improvements in the field of environmental protection with the companies that apply it. It has been in use since April 1995. The latest version was released on January 11, 2010. The new EMAS elements lead to improved performance, credibility and transparency among registered companies that apply it. By implementing the annual updates of the general and individual environmental policy objectives for the purpose of their implementation and assessment of the registered organization, they permanently improve their attitude towards the environment and provide evidence of complete legislative compliance with environmental regulations.



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Verification of the registered organization by independent environmental verifiers significantly contributes to its credibility as it guarantees insight into the organization's actions and the real situation in the environment. Transparency is achieved by informing the public about the state of the environment that the organization is required to provide as a registered member of EMAS.

In order to register organizations in EMAS, they must take the following steps: 1) Conduct a detailed environmental assessment from all aspects with regard to organizational activities, products, services and methods for assessing these significant legal and regulatory frameworks and existing management procedures and practices Environment 2) Adopt an environmental policy implies the harmonization of the organization with all relevant environmental compliance obligations and sustained improvement in environmental protection 3) Develop an environmental protection program that contains information on specific environmental objectives and objectives. Such a program is a tool that helps the organization in day-to-day work in planning and implementing improvements. 4) Based on the results of a detailed assessment, effective EMS is established for the purpose of sustained improvement of the organizational environmental policy. The management system should set responsibilities, means of achieving objectives, operational procedures, necessary training, monitoring and communication systems 5) The implementation of environmental audits refers to the management system and alignment with organizational policy and program as well as alignment with the significant requirements of environmental processes 6) Submit a report on the state of the environment related to the results achieved with respect to the set environmental objectives and the future steps that will be taken to permanently improve organizational environmental protection 7) Detailed assessment environment, EMS, audit, and environmental report must be approved by an accredited environmental verifier. The validated report should be sent to EMAS registration authorities and inform the public before the organization can use the EMAS logo.

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