ESG TAMOYILLARINING KOMPANIYA OBRO'SI VA KORPORATIV ISHONCHGA TA'SIRI

THE IMPACT OF ESG PRINCIPLES ON COMPANY REPUTATION AND CORPORATE TRUST

Muhammadjonova Laziza G'ayratjon qizi,
Toshkent davlat iqtisodiyot universiteti talabasi
DOI:https://doi.org/10.5281/zenodo.23588135

Annotatsiya. ESG tamoyillarining kompaniya obro'si va unga bo'lgan ishonchni shakllantirishdagi ahamiyati tahlil qilinadi. Zamonaviy biznes muhitida kompaniyalar faoliyati nafaqat mahsulot va xizmatlar sifati yoki moliyaviy natijalari, balki ularning ekologik mas'uliyati, jamiyat bilan munosabatlari va korporativ boshqaruv sifati asosida ham baholanmoqda. Shu jihatdan ESG tamoyillari kompaniyalarning barqaror rivojlanishi va manfaatdor tomonlar ishonchini mustahkamlashda muhim ahamiyat kasb etmoqda. Tadqiqotda ESGning ekologik, ijtimoiy va korporativ boshqaruv yo'nalishlari hamda ularning kompaniya imiji va korporativ ishonchga ta'siri ilmiy jihatdan tahlil qilinadi.

Kalit so'zlar: ESG, kompaniya obro'si, korporativ ishonch, korporativ boshqaruv, ekologik mas'uliyat, ijtimoiy mas'uliyat, shaffoflik, barqaror rivojlanish.

Abstract. The significance of ESG principles in shaping corporate reputation and stakeholder trust is analyzed. In the contemporary business environment, companies are evaluated not only in terms of the quality of their products and services or financial performance but also with regard to their environmental responsibility, interaction with society, and quality of corporate governance. In this context, ESG principles are becoming increasingly important for ensuring sustainable corporate development and strengthening stakeholder trust. The study examines the environmental, social, and governance dimensions of ESG and analyzes their impact on corporate image and trust.

Keywords: ESG, corporate reputation, corporate trust, corporate governance, environmental responsibility, social responsibility, transparency, sustainable development.

Bugungi kunda kompaniyaning muvaffaqiyatini faqat uning qancha foyda topayotgani bilan baholab bo'lmaydi. Odamlar kompaniyaning atrof-muhitga, xodimlarga va jamiyatga munosabatiga ham e'tibor berishmoqda. Ayniqsa, internet va ijtimoiy tarmoqlar rivojlangan hozirgi davrda kompaniyaning birgina noto'g'ri harakati ham tezda ko'pchilikka ma'lum bo'lishi mumkin.

Shu sababli ESG tamoyillari kompaniyalar faoliyatida muhim o'rin egallay boshladi. ESG ingliz tilidagi Environmental, Social va Governance so'zlarining qisqartmasi bo'lib, mos ravishda ekologik, ijtimoiy va korporativ boshqaruv yo'nalishlarini bildiradi. Menimcha, bu uchala yo'nalish kompaniyaning obro'sini shakllantirishda bir-biri bilan chambarchas bog'liq.

© Ushbu material Creative Commons Attribution 4.0 International (CC BY 4.0) litsenziyasi asosida tarqatiladi.

ESGning birinchi yo'nalishi — Environmental, ya'ni ekologik mas'uliyat. Bunga chiqindilarni kamaytirish, suv va elektr energiyasidan tejamkor foydalanish, tabiatga zarar yetkazmaslik kabi ishlar kiradi[1].

Ikkinchi yo'nalish — Social. Bu kompaniyaning xodimlari va jamiyatga munosabatini bildiradi. Masalan, xodimlarga yaxshi sharoit yaratish, ularning huquqlarini hurmat qilish, iste'molchilar manfaatini himoya qilish va jamiyat uchun foydali loyihalarda qatnashish shular jumlasidandir.

Uchinchi yo'nalish — Governance, ya'ni korporativ boshqaruv. Bu kompaniyada qarorlar qanday qabul qilinishi, rahbariyatning mas'uliyati, shaffoflik, korrupsiyaga qarshi kurash va manfaatlar to'qnashuvining oldini olish kabi masalalarni o'z ichiga oladi[2].

Kompaniya obro'si bir kunda shakllanmaydi. U mijozlar, xodimlar, investorlar va hamkorlarning kompaniya haqidagi fikrlari asosida asta-sekin paydo bo'ladi. Agar kompaniya o'z faoliyatida mas'uliyatli bo'lsa, odamlarning unga bo'lgan munosabati ham ijobiy bo'lishi mumkin.

Masalan, ekologik toza mahsulot ishlab chiqaradigan yoki ortiqcha plastikdan foydalanishni kamaytiradigan kompaniya iste'molchilarda yaxshi taassurot qoldirishi mumkin. Xodimlarga yaxshi munosabatda bo'ladigan kompaniya esa ish beruvchi sifatida ijobiy obro'ga ega bo'ladi. Boshqaruvning ochiqligi va halolligi esa investorlar hamda hamkorlarning ishonchini oshiradi[3].

Demak, ESG faqat ekologiya bilan bog'liq tushuncha emas. U kompaniyaning umumiy imijiga ta'sir qiladigan uchta muhim yo'nalishni birlashtiradi.

Korporativ ishonch deganda manfaatdor tomonlarning kompaniya o'z va'dalarini bajarishiga va halol faoliyat yuritishiga bo'lgan ishonchini tushunish mumkin. Masalan, kompaniya o'z mahsulotini ekologik deb reklama qilsa, amalda ham shu talabga rioya qilishi kerak. Aks holda, odamlar kompaniyaga ishonmay qo'yishi mumkin.

Bu yerda shaffoflik juda muhim. Kompaniya o'z faoliyati, yutuqlari va muammolari haqida imkon qadar ochiq ma'lumot berishi kerak[4]. Faqat yaxshi tomonlarini ko'rsatib, muammolarni yashirish uzoq muddatda kompaniya obro'siga salbiy ta'sir qilishi mumkin.

ESGning manfaatdor tomonlarga mumkin bo'lgan ta'siri quyidagi jadvalda umumlashtirilgan (1-jadval).

1-jadval

ESGning manfaatdor tomonlarga ta'siri

Manfaatdor tomon	ESGning mumkin bo'lgan ta'siri
Iste'molchilar	Kompaniyaga bo'lgan ijobiy munosabat va sodiqlik oshishi
Xodimlar	Kompaniyada ishlash istagi va xodimlar sodiqligi kuchayishi
Investorlar	Kompaniyaga nisbatan ishonch va qiziqish ortishi

[1] Global Reporting Initiative. GRI Universal Standards 2021. – Amsterdam: GRI, 2021.

[2] OECD. G20/OECD Principles of Corporate Governance 2023. – Paris: OECD Publishing, 2023.

[3] Eccles R.G., Ioannou I., Serafeim G. The Impact of Corporate Sustainability on Organizational Processes and Performance // Management Science. – 2014. – Vol. 60, No. 11. – P. 2835–2857.

[4] IFRS Foundation. IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information. – London: IFRS Foundation, 2023.

© Ushbu material Creative Commons Attribution 4.0 International (CC BY 4.0) litsenziyasi asosida tarqatiladi.

Hamkorlar	Uzoq muddatli hamkorlik uchun ishonchli muhit yaratilishi
Jamiyat	Kompaniyaning ijtimoiy obro'si yaxshilanishi

ESGga yetarlicha e'tibor bermaslik kompaniya uchun turli xavflarni keltirib chiqarishi mumkin. Masalan, ekologik talablarni buzish, xodimlarga adolatsiz munosabatda bo'lish yoki korrupsiya bilan bog'liq holatlar kompaniya obro'siga zarar yetkazadi. Bunday holatlarda mijozlar kompaniya mahsulotini tanlamasligi, investorlar esa o'z mablag'larini boshqa joyga yo'naltirishi mumkin[5].

Yana bir muhim muammo — greenwashing, ya'ni kompaniyaning o'zini ekologik jihatdan mas'uliyatli qilib ko'rsatishi, lekin amalda bunday natijalarni ko'rsatmasligidir. Menimcha, kompaniya ESG haqida gapirganda faqat reklama emas, balki aniq natijalarni ham ko'rsatishi kerak.

O'zbekistonda ham kompaniyalarning ekologik va ijtimoiy mas'uliyatiga qiziqish ortib bormoqda. Ayniqsa, yirik kompaniyalar va banklar uchun xalqaro hamkorlik va investitsiyalarni jalb qilishda ESG tamoyillari muhim bo'lishi mumkin.

O'zbekiston kompaniyalari ESGni rivojlantirish uchun ekologik loyihalarni ko'paytirishi, xodimlar uchun qulay mehnat sharoitlarini yaratishi va boshqaruvda shaffoflikni kuchaytirishi mumkin. Shuningdek, kompaniyalar o'zlarining ESG faoliyati haqida oddiy va tushunarli hisobotlarni taqdim etishlari foydali bo'ladi[6].

Xulosa qilib aytganda, ESG tamoyillari kompaniyaning obro'si va unga bo'lgan ishonchni shakllantirishda muhim ahamiyatga ega. Ekologiyaga e'tibor berish, xodimlar va jamiyatga mas'uliyatli munosabatda bo'lish hamda korporativ boshqaruvni shaffof olib borish kompaniyaning ijobiy imijini mustahkamlashi mumkin.

ESGni faqat zamonaviy trend sifatida emas, balki kompaniyaning uzoq muddatli rivojlanishiga xizmat qiladigan yondashuv sifatida ko'rish kerak. Kompaniya o'z faoliyatida ESG tamoyillariga amal qilsa, bu uning mijozlari, xodimlari, investorlari va hamkorlari bilan ishonchli munosabatlar o'rnatishiga yordam beradi. Shu sababli kelajakda ESG korporativ boshqaruvning yanada muhim qismiga aylanishi mumkin.

FOYDALANILGAN ADABIYOTLAR

1. OECD. G20/OECD Principles of Corporate Governance 2023 [Elektron resurs]. – Paris: OECD Publishing, 2023. – DOI: https://doi.org/10.1787/ed750b30-en. – URL: https://www.oecd.org/corporate/principles-corporate-governance/ .
2. IFRS Foundation. IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information [Elektron resurs]. – London: IFRS Foundation, 2023. – URL: https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s1-general-requirements/ .

[5] Friede G., Busch T., Bassen A. ESG and financial performance: aggregated evidence from more than 2000 empirical studies // Journal of Sustainable Finance & Investment. – 2015. – Vol. 5, No. 4. – P. 210–233.

[6] IFRS Foundation. IFRS S2 Climate-related Disclosures. – London: IFRS Foundation, 2023.

© Ushbu material Creative Commons Attribution 4.0 International (CC BY 4.0) litsenziyasi asosida tarqatiladi.

3. IFRS Foundation. IFRS S2 Climate-related Disclosures [Elektron resurs]. – London: IFRS Foundation, 2023. – URL: https://www.ifrs.org/issued-standards/ifrs-sustainability-standards-navigator/ifrs-s2-climate-related-disclosures/ .
4. Global Reporting Initiative. GRI Universal Standards 2021 [Elektron resurs]. – Amsterdam: Global Reporting Initiative, 2021. – URL: https://www.globalreporting.org/standards/standards-development/universal-standards/ .
5. United Nations. Transforming Our World: The 2030 Agenda for Sustainable Development: A/RES/70/1 [Elektron resurs]. – New York: United Nations, 2015. – URL: https://sdgs.un.org/2030agenda .
6. Eccles R. G., Ioannou I., Serafeim G. The Impact of Corporate Sustainability on Organizational Processes and Performance // Management Science. – 2014. – Vol. 60, No. 11. – P. 2835–2857. – DOI: https://doi.org/10.1287/mnsc.2014.1984. – URL: https://pubsonline.informs.org/doi/10.1287/mnsc.2014.1984 .
7. Friede G., Busch T., Bassen A. ESG and Financial Performance: Aggregated Evidence from More than 2000 Empirical Studies // Journal of Sustainable Finance & Investment. – 2015. – Vol. 5, No. 4. – P. 210–233. – DOI: https://doi.org/10.1080/20430795.2015.1118917. – URL: https://www.tandfonline.com/doi/full/10.1080/20430795.2015.1118917 .

© Ushbu material Creative Commons Attribution 4.0 International (CC BY 4.0) litsenziyasi asosida tarqatiladi.