

EXPENSES FOR ENVIRONMENTAL PROTECTION: CURRENT TRENDS IN THE DEVELOPMENT OF ACCOUNTING

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Abstract A study of modern trends in the development of accounting for environmental protection costs has been carried out. The views of the authors on the problematic aspects of their reflection on the accounts of accounting are considered. The conclusion is substantiated that information on the costs of environmental protection should be structured by analytical accounting, reflected in a separate synthetic accounting and presented in reporting in order to familiarize users with the level of the organization's environmental culture, its rational use of natural resources.

Keywords: accounting, green economy, costs, environmental assets, accounting (financial) statements

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Introduction

Currently, in the Republic of Belarus, the National Action Plan for the Development of a Green Economy defines it as a strategic priority as an economy aimed at achieving the goals of socio-economic development while significantly reducing environmental risks and the rate of environmental degradation. The threat of reducing natural resources and reducing the quality of the environment, this document establishes one of the main obstacles to sustainable economic growth [1]. Therefore, the information of accounting documentation and state statistical reporting, the maintenance and provision of which is carried out in accordance with the specifics of the economic enterprise, acquires special relevance. environmental protection and environmental. In this regard, accounting and reporting in the field of environmental protection costs should contain the necessary information on objects related to the environmental component of the activities of the entities. However, due to the lack of requirements of regulatory legal acts, business entities have no interest in allocating new accounting facilities related to the environmental component of their activities. Indicators on the costs of environmental protection are presented in accounting and reporting in general form. Therefore, it is quite difficult for the user to obtain the necessary and complete information on the forms of environmental activities, in the implementation of which the costs of environmental protection arise.

Basic content of the paper

As A.V. Zotov notes in the study of the integration of environmental aspects into the accounting information of economic entities, he speaks of the lack of developed indicators and an accounting system "that would sufficiently contribute to the settlement of relations at the level of "enterprise - environment" [2, p. 28] ... It seems to us that the accounting approach will expand the possibilities in the field of environmental information formation, will allow us to determine the amount of environmental liabilities, draw up an environmental balance, conduct a detailed accounting of environmental costs (capital and current), ... will simplify the procedures for environmental audit of reporting on environmental activities of the enterprise" [2, p. 34].

K.S. Sayenko: "As an example of providing the population with environmental information, we can cite the social orientation of the reports of European firms, which is expressed in the presentation of data on the costs of nature protection and product safety for users" [3, pp. 251–252].

Scientists V.G. Shirobokov and Yu.V. Altukhova note that "a systematic study of the economic, environmental and social aspects of sustainable development of enterprises is of paramount importance for the generalization and use of the experience of rational entrepreneurship ... It is required to develop appropriate information support, including a system of reporting elements and analytical indicators" [4, p. 26-27].

E.M. Alygadzhieva emphasizes that "Enterprises provide little quantitative information on a regular basis, which does not allow users to determine the dynamics of the impact of environmental problems on the financial position and results of activities... we consider it reasonable to include in the composition of the disclosed positions of the accounting policy the approaches to the formulation and organization of social accounting at enterprises" [5, p. 69-73].

Thus, L.A. Soshnikova, regarding the presentation of data on the costs of nature conservation, gives the following example: "Since the 1970s, statistical data on environmental costs have been regularly collected by the national statistical services of Austria, Germany, Canada, the Netherlands, the USA, Japan, and since 1990 - and the Statistical Committee of Australia. In Austria, Germany and Great Britain, the costs of environmental protection are also recorded by associations of industrial enterprises" [6, p. 16].

For example, the National Statistical Committee of the Republic of Belarus generates information on the costs of environmental protection, which is freely available to interested users on the website of this organization [7]. In our opinion, studying it shows that the indicators on the costs of environmental protection are presented in general form without detailing the short-term and capitalized. Therefore, it is quite difficult for the user to obtain the necessary and complete information.

The importance of information about costs is emphasized by P.Y. Papkovskaya and in this regard notes that "the main goal ... accounting is to ensure the collection of data on costs for any possible needs of their use" [8, p. 51]. In this regard, the composition and content of the data provided need significant refinement, which can be carried out by reforming the methodological support of the accounting system and statistical reporting on the forms of environmental activities of organizations. It should be emphasized that at present legal entities are required to fill out the form of state statistical reporting "Report on current costs of environmental protection" guided by the Instructions for filling, put into effect starting from the report for 2018. The data of the report are reflected on the basis of the following primary accounting and other documents: acts of acceptance and transfer of work performed (services rendered);. acts of acceptance into operation of objects completed by overhaul; inventory cards of accounting of fixed assets; other primary accounting and other documents [9]. However, in the Instructions for filling in the forms of state statistical reporting 1-os (costs) "Report on current costs of environmental protection" there is the following note: "The terminology used in these Guidelines is used only to fill out the report" [9]. Consequently, the terms of this form of statistical reporting are not unified with the Law "On Environmental Protection [10], which directly defines the concepts by which they are compiled. From our point of view, this is a significant drawback of the current system of statistical accounting of forms of environmental activities and costs of environmental protection. .

It is important to note that in the Republic of Belarus by the Order of 21.08.1997 No. 194 of the Ministry of Natural Resources and Environmental Protection was approved and valid until 14.12.2013 "Classifier of types of environmental activities and costs of environmental protection (KVPOD)". The structure and content of the CWD took into account the recommendations of the Conference of European Statisticians presented in the Single European Standard Statistical Classification of Environmental Objects and Environmental Expenditures (Paris, 13–17 June 1994, document CES/822). According to CEOEE, environmental activities were an integral and separate part of the economic activity of the company, which is aimed at solving problems of environmental protection. The classifier established the forms of environmental activities, gave their definitions and approved "The main types and groups of environmental costs" [11].

In our opinion, the current absence of a legal act systematically classifying the costs of environmental protection is a significant drawback. We can, based on normative acts, determine and classify their types only indirectly, based on the meaning of the provisions of normative legal acts. This, in turn, may result in a lack or lack of necessary data on specific items, and information provided to a wide

range of users will be of a "general nature" on environmental protection, environmental management and environmental costs.

Conclusions

The results of the study allow us to conclude that information on the costs of environmental protection should be structured by analytical accounting, reflected in a separate synthetic accounting and presented in the reporting in order to familiarize users with the level of environmental culture of the organization, its rational nature management [12, p. 5-6]. In turn, environmentally-oriented reporting indicators of the organization "Environmental Report" [13, pp. 94-101] will contribute to the adoption of informed management decisions and increase responsibility for the state of the environment.

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