ACCOUNTING - ANALYTICAL SUPPORT OF ENVIRONMENTAL PROTECTION IN THE REPUBLIC OF BELARUS: CURRENT STATE AND DEVELOPMENT

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Abstract. *In modern economic conditions, obtaining reliable, necessary and complete accounting information on the environmental activities of organizations in the context of sustainable development of the country is relevant and practically significant. The article investigates the accounting and analytical support of environmental activities of organizations. Based on the results, deficiencies were identified that lead to the lack of environmental information in the accounting system and reporting forms. The developed model of the proposed directions for the development of accounting and analytical support for the environmental activities of organizations in the Republic of Belarus summarizes changes in the system of accounting accounts and forms of financial statements, thanks to which it is possible to obtain reliable, necessary and complete accounting information about the environmental activities of organizations.*

Keywords: *accounting (financial) statements, environmental assets, environmental liabilities, environmental report.*

Introduction. In modern economic conditions accounting and analytical support of environmental activities of entities has to provide reliable and complete accounting information in the context of sustainable development of the country. The need for stakeholders to get necessary and useful environmental-oriented data obtained in the accounting system is increasing. However, environmental requirements affect the organization's performance to a lesser extent. In the Republic of Belarus there is no regulated procedure for providing reporting forms that contribute to the formation and receipt of data on environmental activities of business entities. In this regard, the study of the current state of accounting and analytical support of environmental protection activities, critical analysis of the opinions of foreign and domestic authors on this issue are relevant and have practical significance.

Main part. In the Republic of Belarus business entities can carry out both environmental management and environmental protection activities (current environmental activities, environmental measures). However, in the absence of requirements in regulatory legal acts, subjects have no interest in allocating new accounting objects related to the environmental component of their activities. According to the results of the conducted study of problematic aspects of accounting and analytical support of environmental protection activities it has been revealed that this information is necessary for users. Its absence has a negative impact on the relationship between environmental management and economic performance, as well as on the formation of micro and macro level economic indicators.

It should be noted that the National strategy for sustainable socio-economic development of the Republic of Belarus for the period till 2030 – the long-term strategy that includes goals, milestones and directions of transition of the Republic of Belarus to a post-industrial society and innovative development of the economy, guaranteeing the full development of the individual, raising standards of human life and the maintenance of a favorable environment. The strategy is designed to eliminate existing imbalances and create a solid foundation for further sustainable development based on the modernization of the system of economic relations and effective management at all territorial levels in order to balance the social, economic and environmental development of the country [1]. In our opinion, there is a need for such approach to the reflection of environmental information in the accounting system and reporting forms, which will allow organizations fully implement the provisions of the National strategy for sustainable socio-economic development of the Republic of Belarus for the period up to 2030.

For example, according to K. S. Saenko: "... the existing system of information on environmental protection activities is sharply behind the need for it, which significantly hinders further improvement of the current mechanism of environmental management" [2, p. 4]. It should be emphasized that "... the effectiveness of environmental measures requires accurate accounting of environmental costs and results of environmental protection activities ... it is advisable to use only such indicators that are reliably recorded [2, p. 4]. Also E.K. Murueva notes that: "Environmental aspects in the regulation of accounting and reporting are expressed weakly and haphazardly... there is no comprehensive methodology for reflecting environmental aspects in accounting, the requirements for disclosure of environmental information in reporting are minimal" [3, p. 5].

Conducting research on the problems and directions of improving statistical accounting of environmental costs, L.A. Soshnikova emphasizes: "Unfortunately, with the current system of accounting for environmental costs and the existing practice of collecting statistical data, it is impossible to fully account the costs of environmental activities of an enterprise" [4, p.38].

V.G. Shirobokov and Yu.V. Altukhova note: "There is a lack, and sometimes the absence of reliable and complete environmental, economic, and social information, which creates additional risks for owners, investors, and other business stakeholders" [5, p.26].

Along with that, as emphasized by A.V. Mikhailov: "A large amount of information is repeatedly duplicated in numerous reporting forms. All of the above leads to the fact that business managers and specialists are not interested in the real working environmental policy, and all actions in this area is reduced only to reporting and paying taxes" [6, p. 16].

Investigating environmental safety in the dynamics of socio-cultural development, N. E. Zakharova, S.P. Onuprienko, V.I. Gal, N.A. Lazarevich note: "At the current level of development, the state is faced with the task of ensuring such development that will enable the continued existence and reproduction of civilization itself (sustainable development)" [7, p.136].

As can be seen from the study of the current state of accounting and analytical support for environmental protection, foreign and domestic authors emphasize its imperfection in their works. In this regard, it can be concluded that the lack of accounting data on environmental activities of the organization negatively affects the ecologization of microeconomic and macroeconomic indicators. That’s why we consider that special attention should be paid to the extent of how legal acts regulate the procedure for accounting and analytical support of environmental protection activities of organizations in the Republic of Belarus. To identify the level of the current state of accounting and analytical support for environmental protection activities of domestic organizations, it was studied in three aspects: by the form; by the identification process in the accounting system and by presentation in reporting.

The results of the study allow us to conclude that business entities do not form separate necessary information about environmental protection activities in accounting, since this requirement is not fixed by law, and that the following disadvantages are inherent in accounting and analytical support of environmental protection activities of Belarussian organizations:

1) the envisaged *forms* of environmental protection activities are not provided by law with the appropriate analytical features of grouping data in the system of accounts, by which it could be possible to form indicators for various areas of environmental protection activities;

2) *identification* in the system of accounting of information on environmental protection activities is not carried out in the necessary detailed form and therefore does not meet modern needs in it;

3) the accounting system does not provide *the forms of registers* in which it could be possible to generate data on various areas of environmental protection activities, which is a consequence of their absence in a detailed form on the accounts;

4) there are no *reporting forms* that display data on environmental protection activities of business entities, which deprives users who make decisions on sustainable economic development of the necessary and useful information.

We consider that the reporting forms of organizations must necessarily reflect information about environmental management and forms of environmental protection activities, which in turn will meet the current needs for such data [8]. In this regard, we propose to make changes to the accounting and analytical support of environmental protection activities of organizations of the Republic of Belarus in the following areas, shown in figure 1.

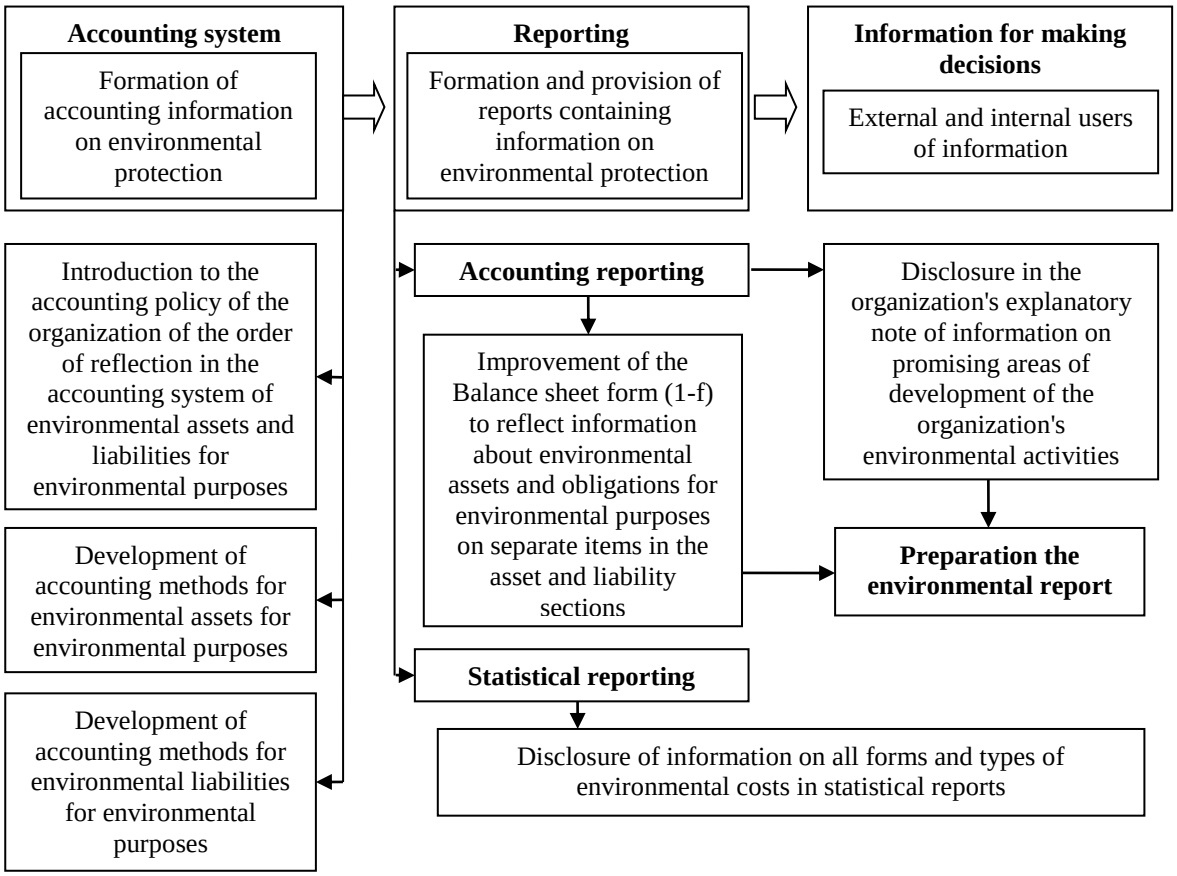


Fig. 1. Model of the proposed directions for improving accounting and analytical support of environmental protection activities of organizations of the Republic of Belarus

Note – Own development based on the study of normative and special economic literature

Conclusion. Based on the results of the study, it can be concluded that the proposed directions for improving accounting and analytical support for environmental protection activities of organizations in the Republic of Belarus will allow forming and obtaining reliable and complete accounting information necessary for making timely management decisions on environmental protection. This will help to improve the ecology of micro- and macro-economic indicators of the Republic of Belarus, preserve and improve the quality of the environment, and meet the goals of ensuring resource conservation.

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