

# **INCREASE OF ACCOUNTING ROLE IN BIOLOGICAL RESOURCES PRESERVATION**

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The processes of economic integrations are dominated in the development of international economy for the ten years. Economic integration of Ukraine into the European Union is holding by unification of accounting and legal, methodological base of ecological management and ecological safety of Europe.

But, there is no a special law and a clear system in Ukraine, that could regulate the use of natural resources and guarantee their preservation. The National accounting Standard № 30 "Biological assets", established in Ukraine, was a great achievement in the regulation of natural resources by accounting.

Agricultural activity is differed from the activity in other branches of economy. So a special accounting system in agriculture should be worked out.

However, this Statement doesn't solve the problems of preservation and conservation of natural resources. It just defines methodological principles of formation of information concerning biological assets and process of their biological transformation in agriculture. The new objects of accounting - "Biological assets" are introduced in the National accounting Standard № 30 and International accounting Standard №41.

"Biological assets" - are alive organisms (plants and animals). So, they are natural resources of country, which should be calculated correctly for the preservation of economic and ecologic potential of agriculture [1].

According with ecological and economical paradigm of XXI century the term "Biological assets" consists of the whole biosphere [2]. At the same time, National Standard №30 and International accounting Standard №41 "Agriculture" include only plants and animals to the biological assets. But such important resources as land and water aren't included into these Standards. Organisms that are alive were named as "assets" - resources that can yield a profit. Those biological organisms, which can't yield a profit to the enterprises, were ignored by this definition.

National accounting Standard № 30 orients agricultural accounting to increase profit for enterprises.

Scientific researches concerning the new principles of agricultural accounting point out to non perspective existing model of economic development for Ukraine. "...the model of aggressive economic development is absolutely non perspective for Ukraine because of the limitation of renew resources", - are pointed by O. Veklich and F. Yaheeva [3].

Economization of economic mechanism in Ukraine should be oriented on satisfaction of integrated interests of society, including ecology and sociality of economic reproduction.

The comprehension of importance of solving this problem for society impel for learning in details and thorough analysis of accounting information role.

Ukraine has great deposits of natural resources, but excessive exploitation of them can reduce their quantity and possibility to bring ecological service for society. As a result, possibility of future production and stable profit will be reduced for enterprises.

So, we think, it's necessary to make some changes in the National Standards of accounting which define Accounting of ecological activities as a part of stable society development, to determine new objects of accounting concerning ecological aspects. It's necessary to introduce a new account "Natural expenses" for accumulation of accounting records about expenses of natural preservation activity.

## **References**

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