

ENVIRONMENTAL EXPENSES MANAGEMENT AT INDUSTRIAL ENTERPRISES

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The services of environmental protection enterprises are of special actuality in Ukraine, chiefly in the fields considered as industrial giants which are therefore the main natural resources consumers and the environmental degradation sources.

After the State Statistics Committee data, approximately 180 000 ha. of land are allotted for householding and industrial litter utilization. Though, nobody knows the precise number. By approximate calculations, today there are nearly 4 thousand dumps to say nothing of the local ones, that are in many cases unregistered and utilized with the law violation.

At the same time, a high level of involving secondary energy resources into industrial process is stated by statistics.

Thus, among the tasks of modern accountancy the following problems have acquired special urgency:

- 1) the methods of accounting the environmental accounting objects
- 2) the true and complete assets profit chain presentation after their industrial transformation
- 3) the creation of accounting documentation packet for the enterprises creating and using environmental accounting objects in accordance to environmental and taxation laws

The indication of environmental accounting objects grouping is the industry they belong to and the direction of their economic activity. Thus, depending on their environmental effect industrial enterprises may be divided into those creating negative conditions for environment and those directing their activity towards the negative effect minimization through the special technologies application and ecological balance renovation. So, any enterprise will have environmental accounting objects group in accordance to the chosen enterprise specialization.

Natural resources are of interest for the environmental accounting in terms of the application volume ratio, their interchangeability, application efficiency, the degree of effect on environmental structure. Therefore, it's necessary to define the following:

1. Natural resources used at the enterprise may be exhaustible and inexhaustible. In case of exhaustible resources utilization it's necessary to define the dynamics and ratio of the resource volume and sources decrease and the raise of prices for the natural resource used.
2. The position of the natural resource in the technological process; the alternative resource to substitute the given one without the final product quality

decrease. In case that the natural resource is a raw material for the product, some recycled waste, inexhaustible natural resources, new types of energy, new technologies should be found to raise the resource utilization useful result with natural resource expense reduction.

3. The determining the current expenses and profit of the application natural resources and measures to reduce their utilization, and the determining profit trends in comparison in case that these substitution has not taken place.

The inexhaustible resources utilization accounting peculiarity is their absence on the balance of the enterprise; the profitability of their involving in production process; the dependence of this natural resource economic value on the facilities technical capabilities; the absence of the accounting procedure of its incoming and outcoming as a stock (depending on whether it is used as fuel or raw material).

The regulation of exhaustible natural resources utilization in production process and the creation of tax regime for stimulation of intensive natural resources utilization and the restriction of some kinds of natural resources excavation are regulated with some correspondent legislative acts and displayed in tax and accounting state documents.

Besides the payments for environmental pollution, the environmental expenses of an enterprise are represented in financing a number of environmental protection measures, defined in the Decision of the Cabinet of Ministers in Ukraine "About the Statement the List of Activities Subjected to Environmental Protection Measures" of September, 17, 1996 N1147. The main purpose of environmental protection measures is the reduction of the economic activity negative effect on environment, i.e. water resources protection and efficient use, air protection; land, mineral resources, vegetable and animal resources protection and efficient use; forest reserves protection, industrial and householding wastes efficient use and storing; nuclear and radiation safety. The analysis of expenses and incomes of environmental accounting objects introduction into the economic activity is based on accounting documents. The documentation basis for assets circulation presentation at industrial enterprises has already been developed; as to the ecological enterprises, the specific of their operation is not completely presented in accounting documents.

Thus, it is necessary to improve the methods of accounting registration the operations on environmental accounting objects circulation for every enterprise on the basis of the dynamic laws and taking into consideration the enterprises' specific characters. The methods application efficiency depends on the state of accounting process at the enterprise.