

## **The necessity of the ecological audit implementation in the modern enterprise**

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The condition of the environment is a very important issue primarily for the population. We have the right to have true information about the activities of the enterprises and its influence on the environment. The problem is that many producers cannot or do not want to give detailed information about this or that sphere of their activity. Up to present large and small enterprises haven't been guided by the basic principles of the rational use of the environment, but have been only striving to achieve an economic effect in their everyday work. In other words, a modern company cares only about current needs and doesn't meet the main requirements of the ecological safety aiming at income maximization. Such carelessness can be explained by the absence of strict general laws concerning environmental protection, which would regulate activities of specific subjects and make them observe mentioned rules and standards.

As a rule, an enterprise doesn't include data concerning the exploitation of natural resources and impact on the environment in its annual financial report. Such a conclusion was made by experts, participants of a number of world conferences in which the majority of the UN countries' representatives took part. During the conference in Rio-de-Zaneiro the question about the capacity of the information given by the enterprise about its environmental activities was discussed. The questioning was held among 100 enterprises, which were chosen at random. It was discovered that the majority of enterprises in their annual report gave only general information about the influence on the environment; more so, such information had a discriptional character and took only few sheets of paper. In developing countries many producers, using gaps in the legislative base, don't carry out the activities connected with the decrease of the environmental pollution and don't invest money in the ecological equilibrium provision. At the same time it is worth mentioning that in of advanced countries (mainly in Germany, Norway and the USA) managers of enterprises made a breakthrough and give the information about responsibilities in the ecological sector, investments in the development of environmentally friendly technologies, results of work done and financial expenses on the activities aimed to decrease the negative influence on the environment. Such a "judgement and responsibility" can be explained by the ecological policy of the government (in Germany and Switzerland governments have worked out the recommendations of the ecological planning and audit conduct), and a high social activity of the population that makes the producer look for a compromise and think about social interests.

But despite some positive trends, experts have to admit that today the society doesn't have a powerful and obligatory system of rules and standards concerning the control over the enterprise's activities and influence on the environment. Managerial decisions about the ecological aspects always have the subjective nature and do not count with the citizens' interests. Under such tense conditions a question of creation of the universal control system over the enterprise's activities in the ecological sector emerges, so we can speak about the introduction and implementation of the ecological audit within the enterprise.

The term "ecological audit" should be viewed in a broader sense than simple monitoring activities. It's common practice, that calculation of expenses and responsibilities dealing with the environment will help provide interested persons with true and update information, and the enterprise will gain the opportunity to determine the guidelines in the ecological sector. But we should view this not only as the source of information. Implementation of the strict system of monitoring and regulation of nature/enterprise interaction is based on the necessity to achieve general equilibrium and stability. That means that the way of management should provide conditions and possibilities for resource renewal in the process of consumption. That will allow to keep ecologically safe areas untouched and to renew already polluted, because these criteria determine the directions of the sustainable development and priorities of the ecological and economic policy.

In future ecological audit thanks to its universality will help match consumer -producer interests, because as a matter of fact both of them are interested in the ecological safety and productivity. It is necessary to stimulate the producer to implement the system of the ecological audit in the enterprise. Today the Norwegian managers proved that the use of environmental friendly materials and systems allows to increase the productivity and to get higher profit. Having systematized data related to the influence of the enterprise on the environment, the manager will acquire the possibility to control all expenses connected with the environment preserving activities and carrying out the obligations, to plan further strategy in this sphere and, in future, to reduce the expenses on the neutralization of its activities negative consequences and environment improvement. More so, investors pay much attention not only to the financial conditions of the enterprise/business, but also require information about the production environment interaction with the. It's obvious that nobody is willing to invest money in the development of ecological collapse.

Today ecological audit should be viewed as the main controller of the enterprise influence on the environment. Conducting this audit will guarantee the observation of all standards and rules on environment that will create all conditions for the ecosystem existence and development. To achieve the result in this sphere, firstly, we have to provide an active legislative base and develop the universal concept and recommendations for making ecological calculations. When the manager feels the pressure of the law, standards and rules, he will have

to make decisions taking into consideration not only his own interests, but also other groups' of people and individuals'.

In conclusion we can state, that the main goal of the ecological audit introduction is to create conditions for the gradual ecologization of the production process, abandoning dangerous and harmful technologies, increasing population living standards and bringing the environment into a sound condition.