

EKOLOGIZATION OF INDUSTRIAL PRODUCTION AS THE OBJECT OF FINANCIAL MANAGEMENT

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The financial management system of ecologization processes is made to work by economic mechanism of rational natural using, which is called to provide the effective results of enterprise nature protection activity.

There are different points of view concerning determination of essence and structure of economic mechanism. Many scientists have been engaging in research of his nature for a long time and continue to do it now. It is necessary to note such names as Abalkin L.I., Bynich P.G., Gysarov A.S., Osipov Y.M., Raisberg Y.A., Mochernui V.S. and others.

In whole, economic mechanism of rational natural using can be defined as combination of economic, ecological and social system elements which help to provide sustainable development.

The basic elements of all economic mechanisms are:

1. methods (planning, prediction and programming);
2. organizational management system;
3. standards and norms;
4. economic instruments and stimulus;
5. mechanisms (price, tax and financial-credit).

Environment contamination has a negative influence on economic position of regions, ecological safety of population and requires the considerable expenses increase on liquidation consequences of this contamination and on conducting of nature protection measures. That's why, development of operating financial-economic mechanism, which will provide mobilization of financial resources, their effective distributing and create conditions for normal circulation of capital, is needed.

In forming of effectively operating financial-economic ecologization mechanism of industrial production (FEEMIP) should be taken into account an ecological constituent and factors of negative affecting on natural environment (NE) on all life cycle stages of commodity (LCC) on the basis of the ecologically oriented instruments, affecting producers and users which will provide the redistribution of ecological costs burden directly on the contamination culprits.

A FEEMIP is a major constituent of economic mechanism of rational natural using, reflecting the aggregate of financial and economic methods, forms, instruments and levers by means of which is carried the adjusting of ecological- economic processes and relations, which effectively influence on eventual results of enterprise nature protection activity.

The goal of FEEMIP is a concordance of interests between society and NE by introduction of the proper ecological elements of rational natural using mechanism for providing ecologization stages of LCC, that will guarantee long-term sustainable economic development.

The object of FEEMIP are financial relations concerning forming, distributing and control of financial resources for realization ecologization processes on industrial enterprises.

The subjects of FEEMIP are:

- industrial enterprises, carrying out from one side payment of ecological taxes in the state budget, and from other side - heat-sink financial resources for realization of nature protection measures;
- household subjects (juridical and physical persons) which in the process of activity influence on the ecologization processes of industrial enterprises;
- budgetary and unbudgetary funds, forming and redistributing financial resources for providing ecologization processes;
- public authorities, carrying out the control after the movement of financial nature protection resources;
- bank institutions, insurance and investment companies, auditing firms and other subjects of financial market, which are involved in the process of the financial providing of ecologization processes.

In the conditions of passing to the market there can be marked the followings elements of financial-economic mechanism of natural using: payment for natural using; economic stimulation system of nature protection activity; payment for NE contamination; creation of natural resources market; perfection of pricing taking into account an ecological factor; sale of rights to contamination; system a "mortgage is a return"; ecological insurance.

All structural elements of financial-economic mechanism are formed from the ecologization stages of LCC, so it is possible to develop the proper tool, providing adjusting and control of possible influence on NE on all stages of commodity existence. Due to the FEEMIP elements there can be created conditions forcing enterprises to take into account ecological consequences on all stages of LCC and in the case of violation of the set norms and nature protection norms legislation, to apply the proper financial approvals to contaminators.