

Секція 3

ОБЛІКОВО-АНАЛІТИЧНЕ ЗАБЕЗПЕЧЕННЯ ЕКОНОМІЧНОГО, СОЦІАЛЬНОГО ТА ЕКОЛОГІЧНОГО РОЗВИТКУ ПІДПРИЄМНИЦЬКИХ СТРУКТУР

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FORMATION OF THE CONCEPT OF ENVIRONMENTAL AUDIT IN UKRAINE IN THE CONTEXT OF EUROPEAN INTEGRATION

At the beginning of the twentieth century, accounting was detached from environmental issues. Accounting information posed a threat to the process of establishing an industrial society. The industrialization policy led to a significant increase in the number of heavy industry enterprises, which increased the burden on the natural environment [1, p. 28]. Analysis of the literature shows that the anthropogenic impact on the territory of Ukraine exceeds the level of European countries.

As of 2021, according to monitoring observations, in urban areas, 4.2% of samples (7121 out of 170546) of atmospheric air contain pollutants in concentrations exceeding the maximum permissible concentrations (4,2% - 7684 out of 180913 in 2020, 4,0% - 8148 out of 204311 in 2019, vs. 3,8% - 9076 out of 240989 in 2018), in rural settlements - 05% (vs. 0.9% in 2020, 1,3% in 2019, 1,1% in 2018) [2].

The data for the last 10 years on the share of studies of urban air exceeding the maximum permissible concentrations are shown in Table 1.

Thus, the main threat to biodiversity is posed by human activity and the lack of effective environmental control, which leads to the destruction of the natural environment and threats to the existence of flora and fauna. An environmental tax is one of the most effective economic instruments of environmental policy that helps to address urgent issues, as well as to

Table 1 – Share of studies of atmospheric air in urban settlements exceeding the maximum permissible concentrations, in %

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
of atmospheric air (total pollution index)	5,8	5,4	3,3	3,6	3,0	3,4	3,8	4,0	4,2	4,2
of atmospheric air for dust	10,2	6,6	6,5	5,2	5,1	5,0	5,8	6,5	6,7	6,5
of atmospheric air for carbon monoxide	5,5	2,7	3,3	4,6	4,0	5,5	6,2	5,6	5,2	5,8

Source:[2].

stimulate the reduction of pollutant emissions and to make polluters more conscious of natural resources.

Since the issue of reducing pollution in the environment is becoming more and more urgent every year, it is worth analyzing the revenues accumulated by EU countries as a result of environmental taxation (Fig. 1).

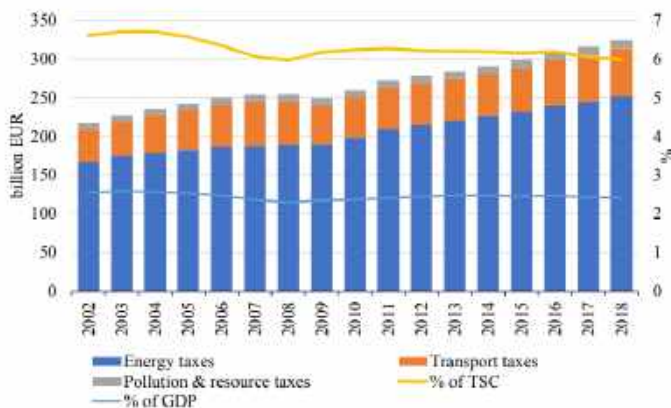


Figure 1 – Environmental tax revenues by type and total environmental taxes as a share of TSC and GDP, EU27, 2002-2018 (EUR billion, %)

Source: [3].

The figure confirms the fact that the level of environmental pollution is rising, which proportionally affects the increase in environmental revenues. To date, Ukraine has developed and implemented the main elements of the economic mechanism for natural resources management and

environmental protection. The most important of these are: environmental tax; environmental pollution charges; a system of fees for special use of natural resources (mineral, water, land, forest, biological); and compensation for damages caused by violations of environmental legislation. In previous studies, we noted that the formation and further development of audit activity in Ukraine is due to significant changes in the country's economy and the need for independent control of the activities of non-state-owned enterprises and professional confirmation of the reliability of reporting provided to users. A characteristic feature of the profession of an independent auditor is the acceptance of responsibility before the public [4, p. 215].

The legal framework for environmental audits in Ukraine is set out in the Law of Ukraine «On Environmental Audit». According to Article 1 of this Law, «environmental audit is a documented, systematic, independent process of assessing the object of environmental audit, including the collection and objective evaluation of evidence to determine whether certain activities, measures, conditions, environmental management system and information on these issues comply with the requirements of Ukrainian legislation on environmental protection and other criteria of environmental audit» [5]. Prior to the adoption of this Law, despite the fact that eco-audit activities were actually carried out, there was no such term in Ukrainian legislation. In our opinion, the effectiveness of the audit depends on the interest of the management of the enterprise itself, and not on the interest of the state. We believe that this is one of the «weaknesses» of the legislation on environmental audit and propose to make changes to it, according to which it will be possible to conduct a mandatory environmental audit at enterprises that threaten or may pose a threat to the environment. In case of non-implementation of such conclusions by managers, responsibility should follow in accordance with the law.

We also support the opinion of scientists regarding the fact that the legislation does not contain a list of specialties, after mastering which a person can claim to receive an environmental auditor's certificate, leaving the decision of this issue to the discretion of the Ministry of Environmental Protection of Ukraine, which does not contribute to an objective resolution of the case.

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MODIFICATION OF THE ACCOUNTING POLICY

In the accounting practice of Ukrainian enterprises, there are two ways of reflecting changes in financial statements: retrospective and prospective. It is the possibility of determining the reliability of the amount of retained earnings at the beginning of the year that will be the decisive factor in the selection.

The main international standard used in determining the criteria for choosing an accounting policy, determining the accounting approach and disclosing information about changes in accounting policies, changes in accounting estimates and correction of errors is International Accounting Standard (IAS) 8 «Accounting policies, changes in accounting estimates and errors» [1].

According to clause 11 of National Regulation (Standard) of Accounting (NR(S)A) 6 «Correction of Errors and Changes in Financial Statements», the accounting policy is applied to events and operations from the moment of their occurrence [2]. Therefore, it is a retrospective application method. The impact of the change in accounting policy on the events and operations of past periods is reflected in the reporting year and re-providing comparative information regarding previous reporting periods.

It should be noted that this method is very time-consuming in practice, because accountants will have to list all past transactions and