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**CURRENT STATE OF ENVIRONMENTAL ACCOUNTING
AT THE ENTERPRISES OF THE REPUBLIC OF KAZAKHSTAN**

Abstract. An increase in the scale of economic activity leads to an exacerbation of environmental problems. Their ignoring in making economic decisions, the lack of proper analysis of costs and benefits in the environment-exploiting sphere was reflected in the increase of specific indicators of pollution.

Tougher environmental standards, the position of suppliers and consumers, the level of taxation associated with the ecology, etc. lead to the emergence of new liabilities, new costs that affect the financial condition of enterprises. The analysis of domestic and foreign publications on the issues of accounting for the company's environmental indicators shows that the existing approaches are contradictory, differ in their goals and basic classification characteristics. Nevertheless, the problems associated with their timely reflection, necessitate the need for an accounting, and compliance audit with the established requirements in the legislation on environmental protection.

In this regard, the article examines the current state of environmental accounting in the country. The analysis of the current state of environmental accounting at the enterprise is carried out. In addition, the article highlights the main problems hampering the development of environmental reporting of Kazakhstani enterprises and presents priority directions for increasing information on environmental protection in enterprise reporting.

Keywords: environmental accounting, accounting statement, compliance audit, liabilities, statistical reporting, business planning.

Introduction. Currently, among the promising issues of financial, managerial and accounting include environmental accounting. The first steps in the field of environmental accounting and reporting were made by the international accounting community more than ten years ago, in Kazakhstan at present this area of accounting and compliance audit remains relevant.

Environmental Accounting in Economic Literature [1] - defined as an independent direction of accounting, which will provide accounting relevant environmental information. The real indicators of the state of the environment, obtained through monitoring, their comparison with the developed accounting standards for environmental quality can form an information base for developing an environmental accounting system in an enterprise.

Environmental accounting is designed to assess environmental factors and compile environmental accounting reports of the established form and content, mainly focused on both external and internal users.

Methodology. In accordance with the accounting procedure established by the regulatory documents: the Law of the Republic of Kazakhstan "On Accounting and Financial Reporting", the Standard Chart of Accounts for Accounting, enterprises have the right to choose accounting options and assess the relevant objects in accordance with the accounting policies established by the organization [2].

Environmental policy is a statement of the company about its intentions and principles related to its environmental performance, which serves as a basis for both action and setting target and planned environmental indicators [3]. Its principles are: a reflection of the obligation of senior management to comply with applicable laws and constantly improve the environmental management system; implementation plan for its environmental policy; analysis of the consideration of the degree of environmental impact of all activities, products or services of the organization, including their impact on the financial side of the activity and possible competitiveness [4].

Management practice now involves a newer and more complex area of environmental reporting, what is the basis of the audit of compliance with statutory requirements..

According to the ISO 9000 international standards, the management is responsible for the development of a quality policy, the creation, implementation and functioning of a quality management system, which should be clearly defined and documented [5]. Therefore, eco-logical policy objectives are reduced to differentiating existing products from the point of view of environmental acceptability, replacing and abandoning products that are “harmful” to nature, innovations or their components by reorienting the production process that are meet requirements of environmental protection.

To date, financial statements contain insufficient non-financial information and information on intangible assets. Ignoring environmental obligations in accounting and, as a result, not including them in reporting is dangerous for many reasons. First, shareholders may wish to include the valuation of these obligations in the stock price. Secondly, the lack of a specific environmental commitment policy may lead to the failure of management to draw senior management’s attention to environmental issues in a timely manner. Thirdly, the organization may establish a reputation as irresponsible. And finally, shareholders may try to bring a lawsuit against an organization that does not provide relevant information [6]. In order to attract investors, meet the interests of creditors, shareholders (founders), other users of information when conducting a financial analysis (auditors, economic planning service of an enterprise), it is required to provide information in the explanatory information about the amount of used and accumulated retained earnings (loss), the purpose of creating and the use of reserve capital, the structure of additional capital, channels of receipt and use of funds targeted financing.

When conducting a compliance audit can verify compliance of the enterprise a number of parameters. First, the compliance of the enterprise with the requirements of financial authorities and accounting methods (for example, legislative control, including appropriations for expenses of the organization) is studied. Secondly, compliance with environmental laws and treaties is being verified. Compliance with laws and contracts is examined if non-compliance can significantly affect the company's financial statements. Such compliance is also being examined, as, in addition to any impact on the financial statements, the public audit may incur material costs that will be relevant to the wider use of public funds [7].

The economic literature provides evidence that environmental obligations may be included in conditional economic events at the reporting date. Such a contingent liability should be reflected in the balance sheet. In this case, the obligation is recognized in the balance sheet, when as a result of the fulfillment of the corresponding requirement, there is a probability of outflow of economic resources capable of bringing economic benefits to the organization, and when the magnitude of this requirement can be measured with a sufficiently high degree of reliability [8].

Standardization of financial statements lays the foundation for improving financial accounting, reporting and disclosure. One of the existing shortcomings of reporting is the lack of analytical data characterizing deviations from the amounts claimed by the organization to the relevant financial authority, with the justification for the need to provide financial assistance from the budget [9]. Banks can open financing (granting loans) to the customer of an investment proposal only after the approval by the state expert commission of projects that can be of two types: environmental investment projects themselves (environmental, resource-saving, waste minimization, etc.); "Ordinary" investment projects with significant environmental consequences.

Cost estimations are a more traditional form of environmental reporting and are usually carried out by accountants and environmentalists. In the framework of the accounting approach based on the use of information contained in the accounting statements of the company, a comparison of the profits and costs of the enterprise before and after the occurrence of a negative event is assumed. Therefore, for accounting, it is important to form costs for environmental protection, especially in cases where they affect the balance sheet of profits and losses, or how investments will affect this balance sheet [10].

The analysis confirms the need to reflect environmental information in financial statements.

Our practical research in the field of disclosing information of an environmental nature in the reporting of enterprises showed that the existing approaches are reduced to the stages of the formation of the following reporting documents.

1. General environmental action plan.
2. A package of financial documents, which include:

a) pollution compensation charges. They are presented: the calculation of the actual and planned amount of payment for air pollution by mobile sources, for discharges of pollutants into surface and groundwater bodies, for waste disposal;

б) documentation of environmental obligations, including: estimate and financial calculation.

3. A set of reports on the impact on the atmosphere, water pollution, waste management, which includes:

- report on the implementation of the environmental action plan;
- statistical reporting on the forms "2TP-Air", "2TP-Vodkhoz (water industry)", "No. 1-canalization", "2TP-toxic waste", according to which the accounting for enterprises makes calculation and calculation of payment for environmental pollution. To fill in these forms, primary documents are used on the volumes of actual emissions, discharges and disposed wastes according to the results of the inventories conducted by accredited laboratories [11].

In accounting for the compilation of annual statistical reporting at enterprises, the documentation is kept in any form. So, according to the results of the year, the accounting department gives data to the 2TP report (waste) in the form of the act "On storage on the enterprise's territory of waste or its processing", as well as information: on transferring waste to other enterprises for storage; about the presence on the balance sheet of an enterprise of facilities, the operation and wear of which are associated with the formation of production wastes.

To fill in the statistical reporting form 2-TP (air), are nature users who have stationary sources of emissions of pollutants into the air.

As part of the information, the annual report on the form 2-TP (water management) of the accounting department includes a summary report for the year on the charge for the use of water bodies, as well as information related to the performance of intra-budget calculations due to discharge of wastewater into surface water bodies [12].

4. Statistical reporting on the form number 4-os "Information about current costs to protect the environment". Such information is generated by the accounting department on the basis of the data of the primary accounting of actual expenditures on the protection of the environment, environmental and natural resource payments.

Thus, the accounting of enterprises is the main documentation. However, since there are no requirements for disclosing information of an environmental nature, reporting on the provision of environmental results of economic activities remains incomplete, largely arbitrary in nature. The inadequate nature of accounting practices seems to be explained by the fact that the development of the current accounting standard did not take into account the environmental rehabilitation costs that enterprises are currently facing [13].

A clear organization of accounting records and environmental disclosures is required to conduct a compliance audit. Compliance audit allows the state audit bodies to assess the compliance indicators of the organization. This can help the government to narrow the gap between the goals set and the results achieved in policies and programmes. For example, the state may Finance environmental activities, such as the issuance of a permit for the logging of trees. Are there resources to do this work? Are the auditor's actions fair and his conclusions accurate? [14].

The main unresolved problems and ways to eliminate them, in our opinion, are as follows.

Environmental reporting is often limited to statistical reporting. However, the composition and content of these forms does not provide any management information. At the same time, the confidentiality of the accounting information of the annual statistical reporting of an enterprise should be noted. The disclosure of internal accounting information on the activities of the enterprise of nature can give its competitors the advantage that, in our opinion, and restrains market participants from its full disclosure. However, full disclosure, as we believe, contributes to the overall transparency regime of the financial market for safe products [15].

The uncertainty of the financial assessment of environmental liabilities in the company's reporting can be explained as a result of the lack of clear guidelines in the company's accounting policy on environmental costs. The recommendations, which partly help to solve the current problems in the field of environmental protection of enterprises with reporting on contingent liabilities, may include issues related to the possibility of using existing international standards. In the face of the current uncertainty, we are invited to record obligations as payments are made [16].

Among the unsolved problems in an enterprise is the problem of costing the relevant measures with the effects (results) of these costs. The information obtained mainly relates to expenses that were incurred or planned, they do not contain an exhaustive description and analysis. In our opinion, this situation can be explained by the insufficient substantiation of the significance of the enterprise's environmental activities for the publication of information in the nature exploitation sphere, as well as the lack of investment for solving environmental problems in most of the enterprises studied. However, the correct assessment of environmental costs, in our opinion, will allow you to manipulate the level of these costs [17].

The enterprises do not carry out environmental business planning. We believe that when developing an action plan for environmental protection, apart from operational needs, preference should be given to those technological options and measures that are aimed at reducing the largest payments.

Information about the actions of the organization in the environmental field is not reflected in the traditional balance sheet. Meanwhile, pressure is growing on entrepreneurs from investors and regulatory bodies demanding a policy of clearly reflecting environmental problems in accounting. That is why, in our opinion, the most adequate reflection of the reduction of the load on the environment and of the financial costs of environmental protection measures is necessary by comparing the indicators with the same period last year.

To date, the requirements for disclosure of environmental information in the financial statements of the company have not been developed. From these financial documents it is clear that enterprises are financially responsible for environmental pollution and environmental management. However, they do not contain data on how this affects the growth of the final results. In view of the above, we believe that reporting should contain information not only about the products that the company produces, but also the waste, the movement of which must be monitored, as well as an adequate assessment of the disclosure of cause-effect relationships from investing in environmental measures and obtaining comparative benefits [18].

Having studied the above information on the provision of environmental reporting by enterprises and, taking into account the critical remarks made by us, we came to the conclusion that it is necessary to detail the accounting records and the feasibility of including environmental assessment in the explanatory note to the balance sheet and the profit and loss report for period. Such information will enable users of accounting information, both internal and external, to more reliably assess the impact of environmental activities on the financial condition of enterprises.

All this allows, summarizing the experience of foreign companies, to offer the following recommendations for Kazakhstan enterprises.

It is necessary to take into account, on the one hand, possible penalties for violation of current environmental protection standards; on the other hand, the impact of the enterprise on the environment, which may have an impact on the demand for products by customers, therefore, will have an impact on the economic security of the enterprise [19].

Managers of enterprises should assess the environmental situation of an enterprise using special indicators relating to environmental protection, in the dynamics of their development, taking into account legal regulations and similar indicators among competitors of a client. At the same time, data on energy and water supply, state of water and air purification facilities, environmental cleanliness of manufactured products, as well as socio-ecological and local environmental conditions are of particular importance.

— In the conditions of modern society, which has established the absolute priority of market relations, the protection of ecology is inherently associated with environmental management. Now the task of the most progressive part of society is to minimize the force of human influence on nature. The most effective method of achieving this goal is the creation of a new, ecological economy focused on the restoration and maintenance of ecological balance, and a new ideology that reduces the significance of non-material values. One of the problems of ecological economics in the light of the concept of sustainable development is the development and improvement of directions and principles of environmental accounting and control, which include financial and management accounting, reporting on environmental indicators and environmental auditing. The link between environmental management and environmental accounting is understandable. The reasons on which in terms of commercialization environmental issues should be merged into corporate accounting are obvious:

— accounts of the accounting (financial) accounting of an organization should reflect its attitude to the environment and the impact of costs, risks and obligations (liability) related to environmental activities on the financial position of the enterprise;

- Investors need to have information on environmental measures and expenditures related to environmental activities in order to make investment decisions;
- environmental issues are also the subject of management activities: managers need to identify and allocate environmental costs in order to properly evaluate products and make investment decisions that should be based on real costs and benefits;
- Organizations may have competitive advantages if they are able to show that their products and services meet environmental safety requirements;
- environmental accounting is the key to sustainable economic development and environmental safety [20].

The leaders of Kazakhstani enterprises seeking to increase funding from Western capital markets understand that if the balance sheets do not contain information on environmental liabilities, this will reduce investor confidence in financial reports. Investors who suspect the existence of such obligations, but do not have their assessment, will increase the cost of capital for Kazakhstan enterprises due to increased risk.

Therefore, environmental information should be an integral part in the preparation of reliable accounting (financial) statements. However, at present in Kazakhstan there are no regulations governing environmental accounting activities and requiring detailed reflection in the financial statements of obligations and costs related to environmental activities. Currently, accounting for environmental costs is carried out in Kazakhstani enterprises. The organizations are obliged to submit data on such costs within the framework of statistical observation (in particular, Form No. 4-OS "Information on current costs for environmental protection and environmental payments", No. 18-KC "Information on fixed capital investments aimed at protecting the environment environment and rational use of natural resources ", etc.) [21]. However, analysis of the state of accounting and reporting of environmental activities of organizations revealed an insufficient level of its organization. Environmental accounting is not systematically conducted, often using samples, statistical calculations and expert assessments. Most of the current environmental costs are not allocated to separate accounting and reporting items. Moreover, there is a disorder in the accounting of environmental costs, when they are not only not allocated, but also, especially current, "dissolve" in the cost, unreasonably relate to labor protection and safety, or only to general or other expenses [22]. Therefore, the development of the basis for the development of environmental accounting is of socio-economic importance for the prevention of crisis. All this makes it difficult to determine the real situation of environmental activities of enterprises, does not contribute to the organization of monitoring the effectiveness of environmental costs, does not allow making optimal management decisions on responsibility centers, which affects the final results of financial and economic activities.

Conclusion: The reflection of environmental information in accounting reports has not yet been thoroughly developed. In our opinion, this issue can be approached from the standpoint of the characteristics of accounting as a science and its functions in the field of ecology, which include:

- the increasing role of state regulation of the economy;
- increased cost control;
- the emergence of new economic opportunities, in particular, market ones;
- implementation of management and control of environmental protection measures;
- the emergence of environmental risk problems;
- mandatory reporting;
- the possibility of taking protective measures;
- the need to fulfill professional duties and respect public interest;
- moral responsibility.

Consequently, environmental accounting can be represented as a process of reflection in the accounting system of environmental costs and obligations of organizations, as well as socio-economic and economic performance of economic entities with the aim of managing the business and achieving the optimal environmental and economic niche in the market for goods and services.

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ҚАЗАҚСТАН РЕСПУБЛИКАСЫНЫҢ КӘСІПОРЫНДАРЫНДАҒЫ ЭКОЛОГИЯЛЫҚ ЕСЕПТІҢ ҚАЗІРГІ ЖАҒДАЙЫ

Аннотация. Шаруашылық қызметтердің көбеюі қауіпті экологиялық мәселелерді туындатады. Экономикалық шешімдер қабылдауда, қоршаған ортаны қорғау саласында шығындар мен пайданы міндетті талдаудың жоқтығы қоршаған ортаның ластануының нақты көрсеткіштерінің ұлғаюында көрініс тапты.

Экологиялық стандарттар, тасымалдаушылар мен тұтынушылардың жағдайы мен экологияға байланысты салық салу деңгейі жаңа міндеттемелердің пайда болуына, кәсіпорындардың қаржылық жағдайына әсер ететін жаңа шығындардың туындауына әкеледі. Кәсіпорындардағы экологиялық есеп көрсеткіштерін бойынша отандық және шетелдік басылымдарды талдау қазіргі қолданыстағы тәсілдер мен олардың мақсаттары мен негізгі жіктеу сипаттамаларының бойынша ерекшеленетінін көрсетеді. Дегенмен, мәселелердің уақтылы көрініс табуы дұрыс есепке алуды және қоршаған ортаны қорғау бойынша заңдылықтарда бекітілген талаптарға сәйкестік аудитін жүргізуді қажет етеді.

Осыған байланысты мақалада елдегі экологиялық есептің қазіргі жағдайы қарастырылады. Кәсіпорындардағы қазіргі экологиялық есепке талдау жасалып қана қоймай, мақалада қазақстандық кәсіпорындардағы экологиялық есептілік дамуына кедергі болатын негізгі мәселелер айқындалды. Сонымен қатар, мақалада аталған мәселелер бойынша кәсіпорының есептілігінде қоршаған ортаны қорғау туралы ақпараттардың көбеюіне бағытталған басым бағыттарды қамтиды.

Түйін сөздер: экологиялық есеп, бухгалтерлік есеп, міндеттемелер, статистикалық есептілік, бизнес жоспарлау.

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СОВРЕМЕННОЕ СОСТОЯНИЕ ЭКОЛОГИЧЕСКОГО УЧЕТА НА ПРЕДПРИЯТИЯХ РЕСПУБЛИКИ КАЗАХСТАН

Аннотация. Увеличение масштабов хозяйственной деятельности приводит к обострению экологических проблем. Их игнорирование при принятии экономических решений, отсутствие должного анализа затрат и выгод в природоэксплуатирующей сфере нашло свое отражение в увеличении удельных показателей загрязнения окружающей среды.

Ужесточение экологических стандартов, позиция поставщиков и потребителей, уровни налогообложения, связанного с экологией, и т.д. приводят к появлению новых обязательств, новых затрат, оказывающих влияние на финансовое состояние предприятий. Анализ отечественных и зарубежных публикаций по вопросам учета экологических показателей предприятия свидетельствует, что существующие подходы противоречивы, отличаются различными целями и основными классификационными признаками. Тем не менее, проблемы, связанные с их своевременным отражением, обуславливают необходимость налаженного учета и проведения аудита соответствия установленным требованиям в законодательствах по защите окружающей среды.

К настоящему времени в финансовой отчетности содержится не достаточно нефинансовой информации и информации о нематериальных активах. Игнорирование экологических обязательств в бухгалтерском учете и, как следствие, не включение их в отчетность опасно по многим причинам. Во-первых, акционеры могут пожелать учесть оценку этих обязательств в цене акций. Во-вторых, отсутствие определенной политики в области экологических обязательств может привести к тому, что управленческий персонал не будет своевременно обращать внимание старшего руководящего звена на экологические проблемы. В третьих, за организацией может утвердиться репутация безответственной. И, наконец, акционеры могут попытаться возбудить иски против организации, не предоставляющей соответствующую информацию.

В связи с этим, в статье рассматриваются современное состояние экологического учета в стране. Проведенное исследование свидетельствует о том, что учет экологических обязательств в Казахстане используется явно недостаточно. Проведен анализ современного состояния экологического учета на предприятии. Кроме того, в статье выделены основные проблемы, препятствующие развитию экологической отчетности казахстанских предприятий и представлены приоритетные направления повышения информации об охране окружающей среды в отчетности предприятий.

Ключевые слова: экологический учет, бухгалтерская отчетность, обязательства, статистическая отчетность, бизнес планирование.

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