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Analysis of environmental costs of enterprises in Ukraine

Environmental accounting at the enterprise is a process of recognition, evaluation and transmission of environmental information, which enables users of such information to competently make decisions and form judgments.

In the conditions of the rapid development of production systems, which has led to a significant deterioration of the natural environment, solving the problems of environmental pollution becomes an important task.

Famous economists wrote about the problems of environmental costs and accounting and management accounting of environmental costs of enterprises, in particular such as: Kupalova G.I., Dudnikova I.I., Kornikovskiy D.O., Shashina M.V., Shestak O.V., S. Makar, V. Kisliy, I. Zamula, O. Kondratyuk and others. However, the environmental costs of industrial enterprises of Ukraine still remain understudied.

The purpose of the work is to reveal the essence of environmental accounting at the enterprise, and to substantiate the need for its implementation in the accounting and analytical practice of industrial enterprises.

In Ukraine, they do not pay due attention to the improvement of environmental performance indicators (use of waste-free technologies, alternative energy sources) of enterprises, and, in particular, to the identification and display of environmental costs. The relegation of environmental indicators to a secondary role was further strengthened during the financial and economic crisis. In the conditions of an unbalanced economy, domestic business entities do not have enough funds even to ensure their existence, let alone to update or maintain sewage treatment plants in a satisfactory condition, etc.

To effectively stimulate ecologically balanced nature use, there is an adequate accounting system that provides all members of society with reliable, timely and useful information about the economic activity of enterprises and organizations, the state of their assets, liabilities and equity. At the current stage, business accounting is used in Ukraine, which includes: accounting, financial accounting, operational accounting, statistical accounting, management accounting, and tax accounting. It can be seen that environmental accounting is not included in economic accounting. It is environmental accounting that can be the driving method of accounting for environmental protection costs and determining such an approach to the phenomena of economic activity of enterprises. [2, p. 74].

Thanks to this, the dynamics of the external natural environment, the influence of natural factors and all human activity on the global, national and regional levels are formed [3, p. 212]. Over the past three decades, most countries, primarily developed ones, have experienced a significant increase in spending on

environmental protection. The lack of information on environmental accounting creates an obstacle for users of information about the enterprise and it becomes quite difficult to plan further production activities of the business entity. As a result, the accounting accounts do not take into account the environmental costs associated with these operations, which are a consequence of the depletion of natural resources and environmental degradation [3].

In general, the purpose of environmental accounting is to reflect the environmental impacts of each enterprise and compare them with environmental standards. Adequate consideration of the environmental aspects of the enterprise's activity and their reflection in the reporting will provide users with the information necessary for making optimal management decisions, will enable to a certain extent to take into account the risks and realize the chances of environmentally conscious management of the enterprise.

Ukraine's involvement in the international community pushed the country to implement ecologically oriented management methods and regulatory tools. One of the most effective tools of state administration is environmental taxation. For the first time, the idea of applying this type of taxation was proposed by the English economist A. K. Pigou in 1920. It was proposed to use taxes as a tool to influence the behavior of "polluters" of the environment, on the one hand, and as an incentive for environmental protection activities through subsidies - on the other. The necessity of their application is confirmed by the Program of Actions of the European Union for Environmental Protection (1973), which is related to the implementation of the "polluter pays" principle. The next stage in the development of environmental taxation is the idea of a double win (win-win situation). It consists in economic stimulation of environmental protection and rational use of nature through the introduction of environmental taxes with a simultaneous reduction of the tax burden on other objects of taxation [4].

According to the definition of the European Environmental Agency (European Environmental Agency, environmental taxes are taxes, the base of which reflects a specific negative impact on the environment [2]. According to the provisions of the Tax Code of Ukraine: an environmental tax is a mandatory payment that is paid from the actual volumes of various emissions, discharges, placement of waste in the environment. Eco-tax administration is regulated by Part VIII of the Tax Code of Ukraine (PKU) [1].

Tax administration costs are extremely important, so environmental taxes are quite effective. In particular, their administration costs are extremely low in Germany: only 0.1% of their revenues are spent on environmental taxes (for comparison: 2.2% of personal income tax revenues and 5% of corporate income tax revenues are spent on their administration) [2, 3]. For Ukraine, the administration of taxes in general and environmental taxes in particular is quite expensive, so reducing such costs, according to the experience of Germany, is one of the priority tasks for our country. It would also be appropriate for Ukraine to introduce reducing coefficients or environmental tax rates for taxpayers who have implemented an environmental management system (the ISO 14,000 system of standards). One of the options for fiscal incentives to reduce emissions can be the permission to deduct environmental protection costs from the amount of environmental payments. Since

the beginning of the 1990s, many countries have made carbon dioxide (CO₂) emissions the basis of car taxation. Finland was the first to introduce it in 1990. Great Britain, Denmark, Germany, the Netherlands, Poland, Slovenia, Finland and Sweden soon followed suit [3].

It is important for Ukraine to adopt world experience and change the situation regarding environmental taxation. For this, it is necessary to improve the application of environmental financial and credit instruments that are already used by the state, they include: environmental tax, "green" tariff, "green" investments, tax benefits for the use of electric transport. It is expedient to introduce new ones that are already used by the world's leading countries: "green" innovations, "green" certificates, carbon restrictions on the activities of enterprises for the long term.

Conclusions: Therefore, the urgent problem of the development of industrial enterprises of Ukraine is the reduction of pollution and the preservation of the natural environment. In order to achieve positive results in the field of environmental protection, information about environmental costs and environmental protection processes of enterprises becomes important. The development of the methodology of environmental accounting and analysis of environmental costs will ensure the adoption of management decisions aimed at reducing environmental pollution and the rational use of enterprise resources.

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