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IMPROVING ECOLOGICAL EXPENSES ACCOUNTING

Аннотация: Мазкур мақолада мамлакатимизда бухгалтерия ҳисобини тартибга солиш, бухгалтерия ҳисобини ташкил қилиш ва юритишнинг ягона ҳуқуқий ва услубий асосларини қонуний равишда ўрнатиш масалаларига тўхталиб ўтилган. Хўжалик субъектларида экологик харажатлар тўғрисида ишончли ва тўлиқ ҳисоб ахборотини шакллантириш мақсадида экологик харажатларни бухгалтерия ҳисобида акс эттирилишининг назарий асослари, амалий томонлари ёритиб берилган. Экологик харажатлар билан боғлиқ операцияларни бухгалтерия ҳисоби счётларида акс эттирилиши, улар тўғрисидаги ахборотларни олишда ишончли малумотларни шакллантиришда комплекс ёндошув муаммоси ўрганилган, саноат ишлаб чиқариш субъектларида, маҳсулот ишлаб чиқариш жараёнида экологик мувофиқликни оширишда қўшимча харажатлар қийматининг қўшилиш тартибини белгилаш, харажатлар таркибида экологик харажатларнинг объектларини бухгалтерия ҳисоби счётларида акс эттиришнинг методологик жиҳатларни ёритиб берилган. Ўрганишлар асосида объектлар бўйича экологик харажатлар ҳисобини юритиш бўйича хулоса ва таклифлар шакллантирилган.

Abstract: This article focuses on the regulation of accounting in our country, the legal establishment of a single legal and methodological framework for the organization and maintenance of accounting. In order to form a reliable and complete accounting information on environmental costs in economic entities, the theoretical basis and practical aspects of the accounting of environmental costs are described. The problem of complex approach to the formation of reliable data on the recording of transactions related to environmental costs in the accounting records, the order of addition of value added in industrial production, increasing the environmental compatibility of products in the production process, accounting for environmental costs in the cost structure methodological aspects of reflection are highlighted. On the basis of the study, conclusions and recommendations for the calculation of environmental costs for the facilities were formed.

Keywords: nature protection, environmental protection, ecology, accounting, environmental accounting, social accounting, environmental cost accounting.

1.Introduction.

We all know that in the context of globalization, one of the most important factors influencing the development of the economy and society is the environmental sector. Therefore, all businesses face the task of maintaining a favorable ecological environment and natural resources to meet the needs of present and future generations and ensure environmental security. Accounting for environmental costs - it is necessary to pay special attention to the accounting of environmental costs in the

development of preventive measures related to the study, formation, regulation and provision of information on the environmental situation from a vital and economic point of view.

Nowadays, when we say environmental costs in economic entities, we often mean only data on payments for environmental pollution, in our opinion, it is wrong to keep such a calculation and data accounting in one ton. It is advisable to include in the accounting a significant amount of assets and liabilities, income and expenses of business entities related to the reduction and elimination of negative impacts on the environment, conservation of natural resources, their rational use and prevention of climate change.

In this regard, the Presidential Decree of Uzbekistan reads: “Consistent work is being carried out in our country in the field of environmental protection, rational use of natural resources, improvement of sanitation and ecological situation.

At the same time, the results of the analysis show that there is a lack of a comprehensive approach and strategic planning in the implementation of state functions in the field of environmental protection, as well as insufficient powers of nature protection bodies to effectively perform the tasks ” (Decree, 2019). stressed.

In solving this problem, the basic concept of sustainable development should be to ensure that all types of economic activity are "green" in accordance with international principles. At the same time, it is difficult to determine the information on compliance with the norms adopted in the field of industrial production, that is, environmental relations, so it is important to estimate how much nature users spend in their environmental costs project.

In the current context, information on environmental costs in economic entities is primarily necessary for internal users to develop and adopt management proposals in solving environmental problems, not only in normal activities, but also in environmental protection. The level of environmental risk is one of the areas that affect the objectivity and effectiveness of management decisions that shape the environmental viability of business entities, which can significantly change the investment attractiveness, competitiveness and overall image of the business entity.

Therefore, the accounting of environmental current and capital costs in economic entities allows to justify the importance of environmental costs in the production of environmentally friendly products, as well as in the production of environmentally friendly products, the growth of capital expenditures in the environmental sector.

2. Literature review.

According to L.V. Ermakova and others (2017), the costs associated with environmental protection measures and the maintenance of an optimal environmental condition in the production areas, along with other costs incurred in the synthetic accounts of the business entity 20 “Main production”, 25 “General production costs”, 26 “General business expenses”. However, if these costs are very large, they should be allocated in the form of financial statements in a separate item, “Environmental Protection Measures”. If these expenses are insignificant, it is sufficient to disclose

information about them in the explanatory letter to the financial statements. (Ermakova and others, 2017)

In the N.V. Fribus (2019) research, the current environmental costs (20, 23, 25, 26, 29, 44) are debited to the accounts and the liabilities (76, 68) are taken into account in accordance with the environmental protection legislation (environmental costs).) is reflected in the credit of accounts. Expenditures are different - within the established limits, debit of account 91 "Other expenses" and the corresponding types of obligations - in excess of the norms, as well as payments for the use of natural resources, fines, violations of environmental laws and penalties offered to credit 76 (68). (Fribus, 2019).

According to Gale, Robert J.P and others (2001) The environmental account is recorded as an integral part of the analysis and reporting of internal costs and liabilities related to the environment. This typically applies to the accounting industry, which prepares financial statements for lenders and investors. Environmental risk and liability assessment, reporting, capitalization of environmental costs and repayment of environmental debts are reflected in the environmental report. In this regard, accountants follow professional accounting standards, such as the generally accepted principles of accounting (GAAP). (Gale and others., 2001).

E.V. Ilicheva. (2010) in his scientific work at present said that environmental factors do not have a relevant impact on the organization of cost accounting and cost accounting in industrial enterprises. The network nomenclature of cost items does not contain accurate data, and environmental costs should be kept mainly in sub-accounts 25-1 "Other general production costs" and 26-1 "Other general costs". (Ilicheva, 2010).

D. Jovanović., M. Janković. (2018) Company executives generally believe that the costs incurred in the environment are not of great importance for the activities they carry out. They do not take into account that production costs are related to the environment. For example, the purchase price of a raw material is the cost of production, but the unused portion goes to waste, which is included in environmental costs, which are usually not considered environmental costs in these companies. However, environmental costs pose a much higher risk than expected and should therefore be controlled and kept to a minimum by introducing environmentally friendly production as much as possible. Such an approach to environmental costs necessitates the creation of the Environmental Cost Accounting (ECA) as a sub-segment of the Environmental Management Accounting (EMA). (Jovanović and others, 2018).

M.M. Kudin (2010) divides environmental costs into capital and current parts. He suggests capital expenditures to be accounted for in a separate account 06 - "Environmental Investment Expenditures". To account for current environmental costs, 32 and 35 - special general accounts are included, and it is recommended to open the corresponding sub-accounts (1 "Expenses related to the implementation of measures to protect the environment from anthropogenic impact"; 2 "Expenses related to the right to use natural resources" "; 3 " Expenses related to the right to

influence natural resources ”). In addition, the investment suggests the use of calculation 85 - “Financing of investment costs in the environment” (Kudin, 2010) to control the targeted use of sources of environmental costs.

A.M. Magablihi’s (2017) article discusses the importance of accounting standards in accounting for environmental costs, accounting for and disclosure of environmental costs, as well as in accounting for costs as part of environmental costs and in estimating environmental costs.

Companies dealing with environmental pollution focus on identifying and measuring environmental costs and its phenotype, and they have information that no air pollution pollutants are released or discharged into rivers, threatens the safety of the organism, and that no student is exposed to environmental pollution. and the high cost of eliminating the manifestation of this contamination does not motivate the company’s management to take clean-up measures (Magablihi, 2017).

According to the classification of costs developed by E.K.Murueva (2007) 27 - "Environmental protection costs / environmental costs" justifies the introduction of a synthetic account. In the debit of account 27, it proposes to reflect in the account credit the operations related to the occurrence of environmental costs, environmental activities in the current economic activity, - operations related to the targeted conduct of environmental expenditures, compensation for environmental losses, financing of existing environmental activities. (Murueva, 2007).

According to A. Tanc., K. Gokoglan (2015), the importance of environmental accounting in the current competitive environment is growing in order to reduce costs and ensure that enterprises survive through the use of strategic management techniques in creating added value. At the same time, environmental accounting data further enhances the competitive environment between companies. In today's difficult environment, it is natural that the importance of strategic management accounting data is growing day by day. Therefore, it is important for companies to focus on current or future costs incurred through environmental data when managing strategic costs, which is one of the strategic management methods (Tanc and others., 2015).

D.J. Wozuru et al. (2018) acknowledge that the term “Environmental Accounting” is used as a recommendation in identifying ways in which environmental costs benefit businesses. It focuses on its main activities, including the cost of energy use and waste disposal, as well as the amount of profit from the sale of environmentally friendly products or subsidies for the environment. (Wozuru and others., 2018)

In her scientific work (2011) S.Kh. Yuldasheva suggests the following accounts for the consideration of environmental costs and related obligations.

2510 - "Total production costs" includes:

2511- "General production costs";

2513 - "Payment for land";

2514 - "Payment for subsoil resources"

To account for environmental obligations, using analytical accounts 6410 - "Debts to the budget", 6411 - "Payment for water - the main", 6412 - "Payment for water - penalties", 6413 - "Payment for water - penalties", 6414 - “Payment for

Environmental Pollution”, 6415 - “Penalty for Environmental Pollution”, 6416 - “Penalty for Environmental Pollution”, 6417 - “Payment for Subsoil - Basic”, 6418 - “Penalty for Subsoil”, Accounts 6419 - “Penalties for subsoil resources”, 6420 - “Land tax”, 6421 - “Land tax, interest”, 6422 - “Land tax - fines” recommend opening the following accounts for accounting for payments for environmental pollution. (Yuldasheva, 2011).

A.V. Zotov (206) argues that the separation of environmental costs into current and capital costs in terms of future benefits. In the account No. 08 "Investments in long-term assets", sub-accounts 08-9 "Capital environmental investments" and "Right to use natural resources", 27 "Environmental expenditures" 27/1 "Payments to the budget" to provide additional account offers. 27/2 "Payments for excessive waste"; 27/3 “Environmental maintenance costs”; 27/4 “Sub-costs related to the implementation of environmental projects” sub-accounts. (Zotov, 206)

3. Research methodology.

Quality standards, regulatory framework, management of the business entity related to the creation of innovations that affect the sharp reduction of toxic emissions into the environment in the implementation of production activities, the involvement of modern technologies, economic development, production of environmentally friendly products, improving the calculation of environmental costs the development of an environmental cost accounting methodology that would help was taken as a key issue.

4. Analysis and discussion of results.

Today, environmental accounting is used by economic entities, primarily large industrial enterprises, whose costs, obligations and consequences are necessary for an objective assessment of the value of economic activities, as well as to increase investment attractiveness and competitiveness. Therefore, the cost of production in industrial enterprises is one of the main indicators of financial and economic activity, it is important to keep track of environmental costs, which are inextricably linked with ensuring the continuity of production activities. Because if the goal of production is to make a profit, the goal of accounting for environmental costs is to preserve the environment for the present and for future generations. Accurate, objective, prompt and detailed information on the environmental costs of the accounting system of economic entities should be provided in a timely manner to employees and specialists at the lower, middle and upper levels of management. Especially in the business entities of JSC "Uzkimyosanoat", JSC "Navoi MMC" and JSC "Uzmetkombinat" the organization of accounting is a very complex process, taking into account the different areas of environmental costs and their specific features.

T.B. According to Kuvaldina (2013) and others, 08 “Investments in long-term assets”, 20 “Main production”, 26 “General business expenses” calculations can be used to account for capital and current expenditures in the environmental field. Account No. 91 “Other Income and Expenses” for summarizing information on fines

and fees paid for violations of environmental legislation. 08 - In the account "Investments in long-term assets" offers to take into account the capital costs associated with the implementation of environmental measures, including the opening of a special sub-account "Environmental investments related to the purchase of long-term assets" (Kuvaldina and others 2013).

In the proposed synthetic account, the analytical account can be divided into investment projects and stored in the information necessary for tax accounting in secondary sub-accounts. The author also considers it expedient to open an analytical account in the structure of secondary sub-accounts, separately for fixed assets, construction in progress and research work.

Agreeing with the opinion of the Russian economist, we consider it expedient to keep the environmental costs of economic entities operating in our country in accounting, dividing them into current and capital environmental costs.

S.K. According to Mahmudov (2007), it is advisable to use the following accounts in the plan of working accounts of industrial enterprises to account for environmental protection costs:

2200 - "Accounts for environmental costs"

This sentence includes:

2210 - "Costs of obtaining an environmental passport"

2220 - "Expenditures on nature protection"

2230 - "Waste recycling costs"

2240 - "Emergency and man-made costs".

Recommended for waste-related expenses, use account 2400 - "Waste Management Expenses" in the new chart of accounts. It is recommended to open two accounts:

2410 - "Waste used"

2420 - He noted that the introduction of the "Unused Waste" account would be very effective. (Mahmudov, 2007).

S.Mahmudov did not dwell on current environmental expenditures in his scientific work on capital environmental expenditures. However, in our opinion, separate accounts for waste-related expenses are not appropriate, because used wastes are included in a separate account 1000 - "Material Accounting", and unusable waste is included in a separate account 2600 - "Accounting for non-perishable products". we consider it expedient to open accounts.

Business entities in the system of JSC "Uzkimyosanoat", JSC "Navoi Mining and Metallurgical Combine" and JSC "Uzmetkombinat", which are among the largest industrial production entities operating in the country, IFRS No. 21 dated September 20, 2004 In accordance with the "Instructions for its application" business entities carry out business operations on the basis of the necessary accounts. There are no accounts that take into account the specific environmental costs associated with the implementation of environmental measures.

As a result of scientific research, when studying the practical data of economic entities in the system of JSC "Uzkimyosanoat", JSC "Navoi MMC" and JSC "Uzmetkombinat", it was found that the calculation of environmental costs in these

entities is reflected in the general account 0890 - "Other capital investments". capital expenditures were not reflected in separate accounts. Current environmental costs are recorded in the following accounts: 2010 - "Main production", 2310 - "Auxiliary production", 2510 - "General production costs", 9430 - "Other operating costs" and non-recyclable waste 2610 - " Disposable products "is used in practice.

This leads to confusion in the accounting of environmental costs in these economic entities, including the inability to determine how much environmental costs are spent in a particular sector, which are distributed by approximate accounting. However, it turned out that they do not have practical information on the accounting of capital and environmental costs, which leads to difficulties in the distribution of environmental costs in the accounting system of economic entities.

As a result of the research, we considered it methodologically justified to keep the accounting of environmental costs in the accounting accounts in two parts, namely, capital capital expenditures and current environmental expenditure accounts.

0870 - "Capital investments in environmental costs" (IFRS No. 21 "Chart of Accounts for Financial and Economic Activities of Business Entities") and 2200 "Current Environmental Expenditures", we consider it methodologically expedient to include synthetic accounts. At the same time, the accounts of capital and environmental costs in the economic entities (JSC) of JSC "Uzkimyosanoat", JSC "Navoi MMC" and JSC "Uzmetkombinat" can be seen in Figure 1. We recommend the use of synthetic "capital environmental costs" accounts.

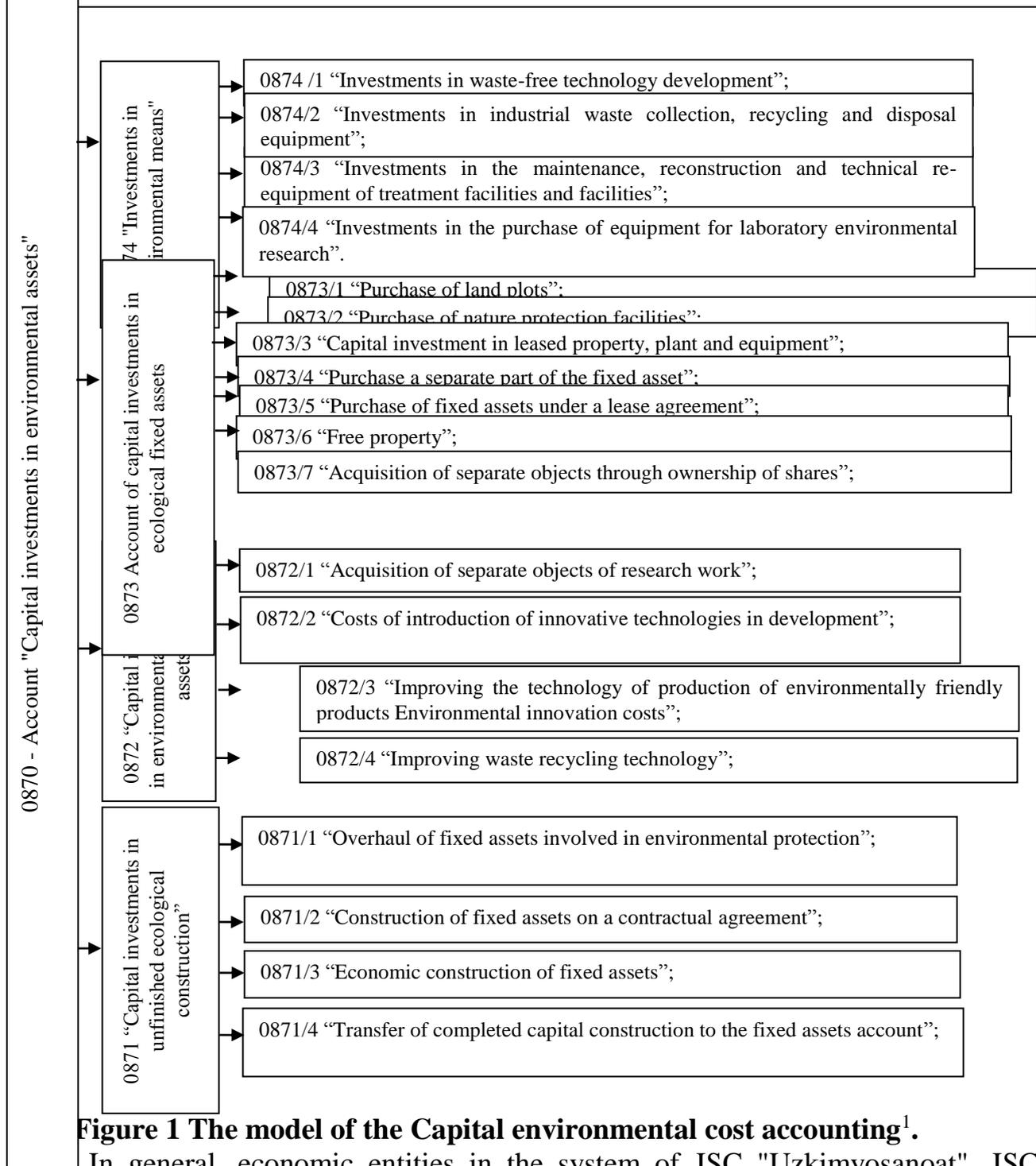


Figure 1 The model of the Capital environmental cost accounting¹.

In general, economic entities in the system of JSC "Uzkimyosanoat", JSC "Navoi MMC" and "Uzmetkombinat" are closely reflected in the accounts of current and capital expenditures, accounting and reporting are closely linked with the development of methodology of environmental accounting. which is the result of changes in the structure of accounting resulting from the institutional restructuring of the national economy. Undoubtedly, the fact that it is reflected separately in the accounting records ensures that information on environmental costs is kept in a reliable manner in environmental reports.

Today, special attention is paid to expanding the inflow of foreign investors to our country. First of all, in order to attract foreign investors, it is necessary to bring

¹ Author's development based on the picture (BHMS 21) and practical data of the business entity.

the accounting of business entities in line with international standards.

In this regard, the head of our country called for the dissemination of successful world experience in training specialists in the field of IFRS, including the retraining and advanced training of non-governmental educational organizations (hereinafter - accredited training centers) and higher education institutions in the field. It is necessary to expand cooperation with international organizations in the field of accounting (Association of Chartered Certified Accountants (ACCA), etc.) on international accreditation” (Resolution, 2020).

ACCA (F5) (2017-2018) Under this method of environmental cost accounting, environmental costs for a product are considered from the design stage of the product right up to the end of life costs, such as decommissioning and removal. As with 'normal' life cycle costing, this approach makes an assessment of expected environmental costs over the entire life of a product. These costs will include 'internal' costs that the organisation will incur. There is an argument that they should also include external environmental costs, which are costs that others in society will incur, rather than the organisation itself. By identifying the environmental costs of a product over its entire expected life, including the costs of clean-up and disposal at the end of the product's life, management can make a decision about whether the environmental costs are acceptable, or they can consider ways of reducing the costs to a more acceptable level. These decisions can be made before the product is actually brought into production. ACCA (F5) (2017-2018).

In general, by transferring the accounting of business entities operating in the country to the International Financial Reporting Standards (IFRS), it will be possible to improve the aspects of cost accounting in business entities, including the accounting of environmental costs.

5. Conclusions and recommendations: As a result of scientific research it was concluded that the economic entities in the system of JSC "Uzkimyosanoat", JSC "Navoi MMC" and JSC "Uzmetkombinat" reflect the environmental costs in the implementation of economic activities, divided into current and capital accounts. serves to increase the accuracy of accounting data, as well as the transparency of environmental statistical reporting data.

In our opinion, the opening of accounts for environmental costs in a manner different from the main production costs, directly related to the implementation of economic activities, in the recommended order of stratified accounting has yielded the following positive results:

- In the accounts of environmental costs will be possible to take into account only the costs of farms that directly carry out environmental processes, ie the possibility of separate calculation and determination of environmental costs in economic entities;

- Business entities that pollute the environment will be able to form the necessary information in the calculation of the cost of production and services, ie the conditional limitation of most costs. This, in turn, increases the reliability of the objective formation of environmental costs at cost and the conclusions drawn on its basis;

- Reflection of current environmental costs in separate accounts leads to the correct distribution of environmental costs to the main, auxiliary and general production accounts, which serves to prevent inconsistencies in the formation of the cost of production;

- capital environmental costs, which are one-time costs of the business entity, increase the value of fixed assets and other assets.

- improving the accounting of environmental costs in economic entities, as well as leading to effective management of environmental costs by adapting them to IFRS ACCA (F5).

Based on the above, the economic entities operating in the country will be able to increase the income of the business entity by reducing the cost of production by reducing the cost of production of products with high environmental value and quality, including environmental costs.

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