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**LEVEL OF ECOLOGICAL REPORT DEVELOPMENT
IN THE ECONOMIC OF KAZAKHSTAN'S COMPANIES**

Abstract. The article examines the main issues of the development stage of ecological reporting in Kazakhstan's company's economy. An analysis of the company's indicators of environmental reports has been made according to the local and foreign articles.

Toughening environmental standards, the position of suppliers and consumers, the level of taxation associated with the environment, etc. lead to the emergence of new obligations, new costs that affect the financial condition of enterprises. The analysis of local and foreign publications on the issues of accounting for the company's ecological 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 appropriate accounting. To date, the financial statements do not contain enough non-financial information neither information about intangible assets. Ignoring environmental liabilities in accounting and, as a consequence, not including them in reporting is dangerous for many reasons. First of all, shareholders may wish to retain the shares achieved in the price. Secondly, the lack of a certain policy in the field of environmental obligations can lead to the fact that management personnel will not timely draw the attention of senior management to environmental problems. Third, the organization can establish a reputation as irresponsible. And, finally, shareholders can try to bring suits against an organization that does not provide relevant information.

If a environmental report is new in Kazakhstan, meanwhile in the world principles of this report developed in a high degree. We will consider the actual environmental costs of Kazakhstan enterprises.

Key words: environmental reporting, the costs of environmental protection, payments.

Strict environmental standards, the status of suppliers and consumers, environmental tax rates, and so on. The emergence of new obligations affects the costs that affect the financial condition of the enterprise. The enterprise should solve in a timely manner incoming problems. In our opinion, an environmental report is a tool for measure and determine the environmental costs.

Environmental accounting is an effective information system on the impact of economic entities on the environment and in case to minimize its impact we there is need to inform the third party. Environmental accounting reports are accounting the system of environmental performance and environmental impact assessment reports, as well as for an accurate and complete depiction of the economic system for environmental change.

The **materials and methods** used in this article are used for comparisons and analysis, monitoring, evaluation and research. They are the basis methods of analysis of the study of ecological report objects.

Results and discussion. As accounting is a practical science, it requires the clarification of the comparative status of the environmental report in the entire accounting system and its relationship with traditional financial and management accounting systems.

The concept of environmental reporting for Kazakhstani companies remains a new phenomenon annually, but its principles have been advancing for a long time in the world. Many world-renowned companies regularly prepare non-financial reports on sustainable development in environmental reporting. At present, there are no international accounting standards that disclose environmental information in corporate financial statements.

The analysis of the state of the reporting and reporting of the environmental activity of the Kazakh enterprises has shown insufficient level of its organization. Environmental reporting is carried out in organizations regularly, often through samples, statistical reports and expert assessments. Most of the existing environmental costs are not separated into separate accounting and reporting items.

In many enterprises there is a violation of accounting environmental costs. At the same time, it is "dissolves" at the cost that is relevant. Environmental costs of the enterprise are calculated on an unreasonable basis with respect to occupational safety and health or other costs. Therefore, the basis for the development of environmental accounting is prevention of crisis phenomena, which is socially-economically important.

All this creates difficulties for identifying a specific environmental environment of the enterprise, does not contribute to the organization of control over the environmental costs, and does not allow the creation of optimum management decisions in the responsibility centers that affect the final results of financial and economic activities. In Kazakhstan, as in a number of other countries, polluting enterprises do not include the corresponding products (services) for nomenclatures for control and statistics bodies, they report only to general emissions and provide relevant information. In our country, there is no uniform methodology for reporting environmental issues. In this case, the Ministry of Finance of the Republic of Kazakhstan recommends that enterprises be should guided by the general reporting requirements.

When analyzing domestic and foreign publications on the accounting of environmental performance of enterprises, the existing approaches contradict different purposes and differentiated by the main classification characteristics.

Environmental research by foreign researchers considers the industrial enterprises as a set of internal management accounting, financial reporting for external reporting purposes as well as cost-benefit analysis methods. Therefore, K.S. Sayenko is providing its definition natural of economic organization continuously in custody, of ecological liabilities, ecological business operations as an organized system for gathering, writing and summarizing information in physical and money resources of the organization through its chain [1]. Survey of E.V. Ilyicheva "Environmental Impact of Balance Sheet Environmental Accounting Policy" provides identification, assessment, planning and forecasting, monitoring and analysis of environmental costs and environmental obligations, and provides information on collection, registration and summary reporting in the segments as well as the environment protection report. [2]

The concept of ecological account L.P. Lazarev usually combines informational function and environmental management with accountability for natural resources, which, in its turn, defines the collection and analysis of information on the quantity and quality of available natural resources to predict trends in the organization of rational use of natural resources, planning of economic and ecological activities, and the use of nature, current and future changes in environment. [3]

Scottish scientist R. Gray, is highlighting the following elements in the environmental report: Accounting and Auditing, Environmental Management, Environmental Reporting, Sustainable Business Development [4].

In the work of S.M. Shapiguzov, the disclosure of information about the company's nature protection activities will help its owners evaluate the management's activities, provide wide public control, and assist in the formation of a positive image of the enterprise [5].

According to S.M. Bychkova and M.Yu. Egorov the environmental reporting system should contain the following key elements: 1.Accounting policy that includes environmental aspects; 2.Full account of environmental costs (capital and current); 3.Determine the cost of environmental obligations and their accounting; 4.Formation of ecological record [6].

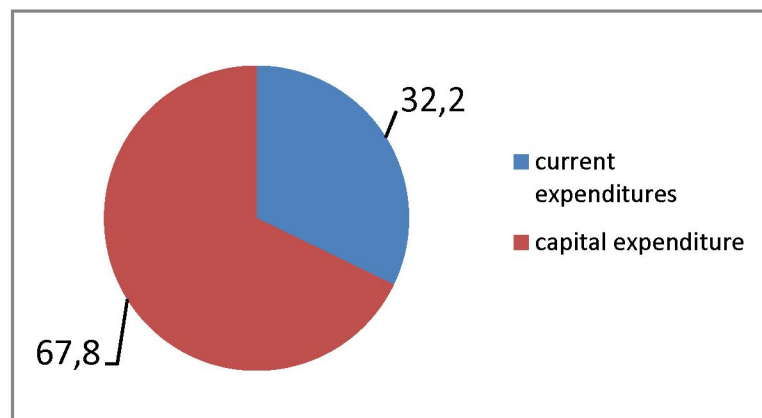
The development of environmental accounting and reporting is being carried out all over the world. International organizations (UNEP, United Nations Conference on Trade and Development (UNCTAD), United Nations Commission on Sustainable Development (CSD), US Environmental Protection Agency (EPA) and others.

Most of the studies in the field of environmental accounting are relevant, but the role of accounting in the solution of environmental problems at the expense of accounting reform in accordance with IFRS in Kazakhstan is changing.

It should be noted that all environmental costs are in Kazakhstan's practice.

However, the development of environmental accounting requires optimization of environmental costs, adaptation to modern requirements for financial and managerial accounting, especially in the formulation of appropriate costs. There should be a source of information for reporting: primary environmental reporting and statistical reporting; set of shots to the organization; disposal of emissions and waste; documents of the use of natural resources and environmental pollution as well as payments on natural investment.

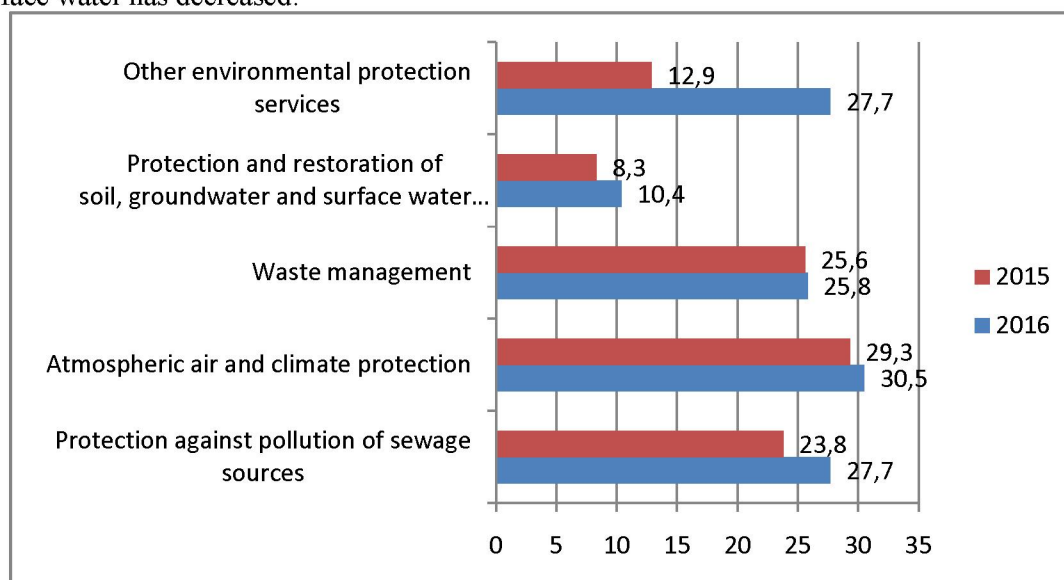
Analysis of the dynamics of current expenditure for environmental protection will allow them to determine their small growth. The percentage of total environmental expenditure is capital expenditure. (1-picture)



1-picture - composition of ecological costs

Note: made in accordance with information of Statistics Agency of the Republic of Kazakhstan #37-4/276 dated 02/08/2016 <http://stat.gov.kz> [7]

As picture 2 shows, the total cost structure is based on a steady process of costs management for wastewater collection and treatment, atmospheric air protection and climate change prevention, waste management. During the analyzed period, the share of costs for protecting and restoring land, groundwater and surface water has decreased.



2-picture - Structure of expenditures on environmental protection in the Republic of Kazakhstan

Note: made in accordance with information of Statistics Agency of the Republic of Kazakhstan #37-4/276 dated 02/08/2016 <http://stat.gov.kz> [7]

Thus, in the theory and practice of accounting we solve the issues related to the recognition and evaluation of environmental protection costs.

Without the full and reliable information about natural objects, the environmental protection function is unavailable. However, both the indicators and the accounting systems are not developed, which makes it easy to regulate the relationships between environment and company. Currently, enterprises are responsible for environmental pollution only in the form of payment.

In the current practice, four types of environmental pollution charges are used: 1) emissions (emissions) of pollutants into the environment; 2) for normative distribution of industrial wastes and environment; 3) penalties for exceeding standards of emission (emission) of pollutants in the environment; 4) penalties exceeding the standards of wastes generated and consumed in the natural environment.

Current payments, taxes and charges in the field of environmental management and environmental protection are the main sources of the budget of the Republic of Kazakhstan. With their help, the state exercises the owner's rights to natural resources, gets rid of the leasing of natural resources and covers costs and damages due to the increase and protection of these resources.

The experience of the developed countries of the West shows that investments in the production of environmentally-friendly production of energy and material resources, increase of competitiveness of products in the world and domestic markets, increase the number of jobs, etc. through revenue growth. Kazakhstani companies are characterized by a trend toward profit, not taking into account environmental requirements.

Difficulties in linking environmental activities to traditional economic activities at Kazakhstani enterprises result in data on the use of natural resources and environmental protection in the existing accounting system. In this regard, it must be admitted that there is a need for the work of environmental agents in the accounting system. An environmental asset is a resource derived from interactions with the environment and the environment, as well as by producing products, performing works or servicing, as well as generating future economic benefits, as well as reducing environmental and financial risks. Future economic benefits generated in environmental assets can be realized in different ways: saving savings and current costs associated with adverse environmental impacts, improving competitiveness of extracted ecologically clean products and servicing the environment. Availability of ecological assets in enterprises minimizes the risk of an organization's closure, leads to the loss of the firm's level of prices, lower sales, and lower product prices. Ultimately, future economic benefits of environmental assets are the potential cash outflows or their equivalents, as well as the decline in their yield. We are determined by the need to calculate this situation:

- reduction of burden on the environment during the product lifecycle for risk prevention and mitigation;
- reduction of liability for ecological reasons;
- produced goods for licensing for winning and strengthening competitive positions in the market;
- Benefits of the information received on environment protection objects;
- elimination of excessive pollution charges, payment of sick leave sheets for environmental reasons, etc. cost savings.

Conclusion. Thus, the introduction of environmental reporting in production activities requires not only changes in accounting policies and reporting, but also management changes. Kazakhstan enterprises need to know the potential benefits of this decision. The investor's confidence in financial reporting will increase when he makes investment decisions correctly if he / she discovers the company's environmental obligations. If they are able to demonstrate that their products and services are ecologically competitive in their competition, they will have the privilege.

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ЭКОЛОГИЧЕСКИЙ УЧЕТ КАК СТУПЕНЬ РАЗВИТИЯ ЭКОНОМИКИ ПРЕДПРИЯТИЯ В КАЗАХСТАНЕ

Аннотация: В работе раскрываются основные проблемы развития экологического учета в экономики предприятий Казахстана. Проведен анализ отечественных и зарубежных публикаций по вопросам учета экологических показателей предприятия. Понятие экологического учета для казахстанских компаний каждый год остается новым явлением, хотя его принципы давно развиваются во всем мире. Также рассмотрено современное состояние отражения экологических затрат в отчетности казахстанских предприятиях.

Ключевые слова: экологический учет, затраты на охраны окружающей среды, платежи.

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ЭКОЛОГИЯЛЫҚ ЕСЕП ҚАЗАҚСТАНДАҒЫ КӘСІПОРЫН ЭКОНОМИКАСЫНЫҢ ДАМУ КЕЗЕҢІ РЕТІНДЕ

Түйін. Баяндамада Қазақстан экономикасында экологиялық есепке алудың негізгі проблемалары анықталды. Компанияның экологиялық көрсеткіштерін есепке алу мәселелері бойынша отандық және шетелдік басылымдарды талдау жүргізілді. Қазақстандық компаниялар үшін экологиялық есеп тұжырымдамасы жыл сайын жаңа құбылыс болып қала береді, бірақ оның қағидалары бүкіл әлемде ұзақ уақыт бойы дамыды. Сондай-ақ, қазақстандық кәсіпорындардың есептеріндегі шығындардың ағымдағы жай-күйі қарастырылды.

Түйін сөздер: экологиялық есеп, экологиялық шығындар, төлемдер.

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