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### Improvement of environmental accounting in the Republic of Kazakhstan

Article is devoted to questions of the organization and improvement of ecological accounting in market conditions of managing. Improvement of forms and methods of the authentic nature protection reporting promotes development of the ecological account, their harmonization with the international standards of financial and management accounting on the basis of the concept of objective need of entry of Kazakhstan into system of world market economy. The integration of Kazakhstan into the global market conditions and with the transition to international financial reporting standards for large organizations engage in the development of environmental policy, a comprehensive program of its implementation, planning for environmental protection and ecological safety, the analysis of the financial aspects, and environmental audits.

However, not developed such standards and rules that would cover all components of environmental accounting organizations: accounting environmental liabilities, environmental benefits and their reflection in environmental reporting.

Improving the forms and methods of reliable environmental reporting contributes to the development of environmental accounting, and their harmonization with international standards of financial and management accounting on the basis of objective necessity of accession of Kazakhstan to the world the concept of the market economy system.

**Key words:** accounting, financial accounting, management accounting, fiscal accounting, environmental accounting, natural resources, ecological safety, sustainable development.

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### Қазақстан Республикасында экологиялық аудитті жетілдіру

Мақала нарықтық жағдайдағы экологиялық бухгалтерлік есепті ұйымдастыру мен жетілдіруге байланысты сұрақтарды қарастырады. Табиғи ортаны қорғау туралы анық есептіліктің нысаны мен әдістерін жетілдіру экологиялық есептіліктің дамуына мүмкіндік туғызады, ол Қазақстанның әлемдік нарықтық экономиканың жүйесіне кіруінің объективті қажеттіліктің тұжырымдамасының негізінде басқару есебі мен қаржылық есептің халықаралық стандарттарымен үйлесуі қажет. Бірақ ұйымның экологиялық есебін қамтитын стандарттар мен ережелер жасалынған жоқ, яғни экологиялық міндеттемелердің бухгалтерлік есебі, экологиялық нәтижелер мен олардың экологиялық міндеттемелері көрініс табуы.

Нақты табиғатты қорғау есептіліктері нысандары мен әдістерін жетілдіру экологиялық аудитті дамытуға және әлемдік нарықтық экономика жүйесіне Қазақстанның қатысуының объективті қажеттілігі концепциясы негізінде басқару және қаржылық есептіліктің халықаралық стандарттарымен сәйкестігін білдіреді.

**Түйін сөздер:** бухгалтерлік есеп, қаржылық есеп, басқару есебі, салық есебі, экологиялық есеп, табиғи ресурстар, экологиялық қауіпсіздік, тұрақты даму.

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### Совершенствование экологического учета в Республики Казахстан

В статье обосновывается необходимость внедрения экологического управленческого учета, определяются институциональные условия социально ответственного поведения организаций, в том числе и в отношении окружающей среды. В условиях интеграции Казахстана в мировой рынок и с переходом на международные стандарты финансовой отчетности крупные организации практикуют разработку экологической политики, комплексной программы ее реализации, планирование мероприятий по охране окружающей среды и обеспечению экологической безопасности, анализ финансовых аспектов и проведение экологического аудита. Однако не выработаны такие стандарты и правила, которые охватывали бы все составляющие экологического учета организаций: бухгалтерский учет экологических обязательств, экологических результатов и их отражение в экологической отчетности.

Совершенствование форм и методов достоверной природоохранной отчетности способствует развитию экологического учета, их гармонизации с международными стандартами финансового и управленческого учета на основе концепции объективной необходимости вхождения Казахстана в систему мировой рыночной экономики.

**Ключевые слова:** бухгалтерский учет, финансовый учет, управленческий учет, налоговый учет, экологический учет, природные ресурсы, экологическая безопасность, устойчивое развитие.

## **IMPROVEMENT OF ENVIRONMENTAL ACCOUNTING IN THE REPUBLIC OF KAZAKHSTAN**

Ecological safety of the Republic of Kazakhstan and improvement of living conditions of citizens are considerably connected with the deep social and economic transformations happening in the country, quantitative and high-quality changes of impact on environment of primary branches of economy.

In the Concept of transition of the Republic of Kazakhstan to a sustainable development for 2007-2024 approved by the Decree of the President of November 14, 2006 it is necessary that economic, ecological, social and political factors of development were integrated and were considered as the unified process, directed on improvement of life quality of the Kazakhstan population.

Acceptance of strategic documents of social and economic development, active participation of Kazakhstan in the international cooperation and need of rapprochement with requirements of the international standard set a task of the deep analysis of the existing system of environmental protection, conceptual revision of priorities of environmental policy and problems of ensuring ecological safety for society. The most actual are problems of climate change, reduction of an ozone layer, the progressing desertification, reductions of biological diversity, recycling of production and consumption and pollution of the air basin.

These questions are noted main in the Concept of Ecological Safety of RK for 2004 – 2015. Especially important elements of an assessment of influence of economic activity on environment are indicators of an ecological situation in areas and parameters of state regulation of environmental management and environmental protection.

Main objective of long-term ecological strategy is a harmonization of interaction of society and environment, and also creation of ecologically favorable habitat.

In the context of policy problems of a sustainable development, it is necessary to introduce modern methods of an economic balance assessment, social and ecological aspects of development of society; in particular, inclusion of “green accounts” in methodology of GDP definition, stability indicators in national system of statistics to optimize the size of a natural rent.

Intensive capital investments in ecologically directed innovations which can provide not only economic, but also social

effect [1] are necessary for revival of economy of Kazakhstan.

At the international and global level problems of economical and environmental management are:

economic assessment of consequences of cross-border and global environmental pollution and development of the corresponding instruments of regulation;

the accounting of ecological factors and restrictions in the theory and practice of international trade and the monetary relations, clarification of influence of environmental policy on comparative advantages and competitiveness of production, studying of consequences of environmental policy for liberalization of the international trade order;

theoretical justification and development of the coordinated environmental policy at the interstate level taking into account requirements of a sustainable development.

In recent years within the ecology-economic microanalysis the special group of the questions connected with justification of management methods of nature protection activity at the level of the organization was allocated. As a result in system of management there was a corporate ecological management including strategic and routine nature protection planning, development of "green" business plans, the ecological account, ecological audit, controlling, etc. [2].

One of problems of ecological economy in the light of the concept of a sustainable development is development and improvement of the directions and the principles of the ecological account and control which include financial and management accounting, the reporting under ecological indicators and ecological audit. Communication between management of nature protection activity and the ecological account is quite clear. The bases, on which in the conditions of commercialization questions of nature protection activity should be united in the corporate account, are obvious:

– accounts of the (financial) organization accounting have to reflect its relation to environment and influence of the expenses, risks and obligations (responsibility) connected with nature protection activity on a financial position of the enterprise;

Investors for acceptance of investment decisions need to have information on the ecological actions and expenses connected with nature protection activity;

– questions of nature protection activity are also a subject of administrative activity: managers need to reveal and distribute nature protection expenses for the correct assessment of production and acceptance

of investment decisions which have to be based on real expenses and benefits;

The organizations can have advantages in competitive fight if they are capable to show that their goods and services meet the requirements of ecological safety;

The ecological account is a key to a sustainable development of economy and ecological safety. [3].

At the level of the organization ecological account is kept in the context of the existing standards of financial and management accounting. If to present the enterprise as set of the managing director and operated subsystems, it is possible to track the following information chain. The economical and ecological indicators received from primary documents, the messages transferred orally and on communication channels are grouped and generalized in a subsystem of the financial and management ecological accounting, and then it is used for the analysis of economic activity, planning, forecasting and control (internal and external audit). This information is the base for acceptance of the administrative decisions in turn influencing the operated subsystem, bringing it into new quality and generating a new information stream needing group and generalization.

Its purpose consists in creation and continuous updating of the information model allowing on the basis of the corresponding indicators system, most fully and objectively to estimate essence and the content of nature protection activity of the organization for the reporting period and in dynamics will reveal influence of economical and ecological processes on financial and economic prospects of the organization functioning.

Distinctive feature of the ecological account development is its true adjustability at which the priority is given to intra firm requirements.

The system of the ecological account has to include four main components, each of which has the economic importance:

- accounting of nature protection expenses;
- accounting of ecological obligations;
- reporting on nature protection activity;
- Audit of the relevant information [4].

We consider it is necessary to include the fifth component in system of the ecological account. It is tax accounting of a payment for issues in environment which is raised for issues in environmental management.

It will give the chance to organize control of expenses on the centers of responsibility, objectively to reflect them when forming product cost, to receive authentic and fuller information for adoption of

administrative decisions on ecology-economic problems.

“Ecological management accounting can be defined as collecting, the analysis and use of financial and non-financial information with the purpose of optimization of ecological and economic activity of the company and ensuring stability of business”

Information provided by ecological management accounting can be used for any type of administrative activity within the organization, but especially it is useful where there is a certain ecological component. On the basis of such information heads can operate, and workers to realize the actual and potential economic consequences of ecological aspects. Though introduction of ecological management accounting fluctuates from simple adjustments in the existing registration systems to complex methods, it anyway assumes existence in the organization of ecological management system. Data collection and processing about ecological expenses and the income are very expensive actions and make sense only when this information can be effectively used by the management of the organization. Thus, ecological management accounting integrates two of three blocks of a sustainable development – environment and economy – where they are related to adoption of internal administrative decisions. [5].

Systematic use of the principles of ecological management accounting helps with identification of the ecological expenses hidden in the traditional account in more exact correlation of ecological expenses with products, in definition of the income (for example, from the saved energy when using the energy saving equipment), in decision-making on investments into nature protection actions, in use of the non-financial information connected with environment. Ecological management accounting forms a basis for achievement of the objectives of the organization. If the purpose consists in decrease in waste of production raw materials by a certain percent, the system of management accounting will provide information on target indicators, the actual results and will compare them. Ecological management accounting creates feedback and

works as the control mechanism, providing the accountability and responsibility of the personnel.

Primary activity in the field of ecological management accounting is nowadays concentrated within improvement of distribution expenses system on protection of environment, including improvement system of the account, and also questions of the external (public) expenses connected with internationalization. Besides, very actual are a problem of formation optimum for calculation and the analysis of system of costs of environment [6].

The expenses of production and the address connected with production are presented in the form of a cost assessment actually used in the course of production (works, services) of natural resources, raw materials, materials, fuel, fixed assets, manpower, and also other costs of its production and realization.

For improvement of the account and the reporting under nature protection activity it is recommended to allocate in system of accounting articles for the accounting of the current and general ecological expenses, and to provide a organization subsystem of the ecological account in accounting policies of each organization. This need at this stage locates that accounts of the organization have to reflect its relation to environment and influence of the expenses, risks and obligations (responsibility) connected with nature protection activity on its financial position.

Therefore, the ecological account can be submitted as process of reflection in accounting system of nature protection expenses and organizations obligations, and also social-ecological-economic activity results of economic entities for the business management purpose and achievement of a sustainable development and ecological safety on a commodity market and services.

Improvement of forms and methods of the authentic nature protection reporting promotes development of the ecological account, their harmonization with the international standards of financial and management accounting on the basis entry of Kazakhstan into world market economy system.

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