

PECULIARITIES OF ENVIRONMENTAL AUDIT OF OBJECTS INTENDED FOR NATURE PROTECTION PURPOSES OF ENTERPRISES AT THE PRODUCTION CYCLE STAGE

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The environmental situation in the world is the natural result of so far unresolved contradiction between the practice of consumer society's attitude towards the environment and the ability of the biosphere to maintain the system of natural biogeochemical processes of self-renewal.

The solution of acute environmental problems and further social and economic development of the world community relates to the implementation of a new model of interaction between society and nature, adopted in 1987 under the auspices of the UN, called "sustainable development". According to the authors' ideas, this term means high social and environmental "quality" growth, that growth should ensure social development and environmental protection.

Within this, a concept of the individual economic unit is considered as an integral socio-ecological-economic formation, the degree of stability required measurement. In this task, a special role is assigned to the accounting and auditing, which is the main tool for measuring and monitoring the economic, social and environmental impact of operations. This causes the active reforming of accounting and audit in Ukraine and provides the integration of accounting and auditing of environmental assets and liabilities into a single system that allows creating

a reliable information base for decision-making with the effective operational management of environmental management and environmental protection.

Despite a large number of publications on the problems of accounting and control environmental performance, there is the lack of truly integrated development for improving the methodological and practical aspects of environmental auditing environmental protection of assets.

Thus, the environmental audit of facilities intended for nature protection purposes – a systematic documented process of review of environmental aspects of the use of such assets in order to determine the appropriateness of the types and conditions of economic activities, systems administration and information about these objects to regulatory and legal requirements and performance criteria in the field of environmental protection. Today, an environmental audit has become an integral part of ecomanagement instruments from micro to macroeconomic and environmental sciences. This is one of the leading market instruments of greening not only production but also socio-economic relations in general, improvement of the quality of life, ensuring its rights to environmentally safe existence.

The proposed technique of ecological audit of objects of environmental protection creates an opportunity to establish the relationship between the major economic cycles of environmental component operations and development of activities to improve information flow.

Prospects for further research in this direction are the development of methods of an ecological audit of objects of intended for nature protection purposes in other cycles of activities (cycle purchase, payment, and realization of income, etc.).