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Environmental Accounting as Information Support for Ecological Controlling

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Abstract The article reveals the essence of environmental accounting and environmental controlling, as well as to identify and consider their relationship. The field of study is environmental accounting as information provision processes controlling areas. The purpose of the study is to reveal the relationship of environmental accounting and controlling. The study was conducted with the use of general scientific methods: observation, comparison, abstraction, analysis and synthesis. Environmental accounting is an independent direction in comparison with accounting statements and its widespread adoption will allow users of natural resources to enhance the ecological protection activities and implement informational support of environmental controlling. The development of environmental accounting within information support of ecological controlling will provide an opportunity to correctly plan, control, analyze, forecast the environmental costs, more accurately determine the economic efficiency of environment protection and nature restoration activities, evaluation of economic damage caused by pollution of the natural environment, representation of reliable and accurate information to investors and auditors in respect to the natural environment components of the economic entity.

Keywords Accounting • Environmental management • Financial reporting

1 Introduction

Political and economic reforms in many countries lead to the need to change organizational and management approaches to management. The main criteria of management efficiency is becoming the company's competitiveness and flexibility of management relative to requirements of the market. The external environment of companies is characterized by extreme instability. Rapid changes in the external environment forces the enterprises to become more complex systems.

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Manageability of these systems requires new methods corresponding to the complexity of the external and internal environment of companies.

A new trend in management is the development of controlling as functionally independent direction of economic activity in the enterprise. Controlling linked with the implementation of the financial and economic commenting function in management that provides operational and strategic decision-making. As an information security management solutions are the primary documents, accounting records and financial statements for the accounting activities of the company.

However, many of the economic, organizational, methodological and analytical aspects of regulatory accounting and reporting in the controlling system, the scientific literature is relatively uncharted. Consequently the relevance of studying such aspects of accounting is high. Many aspects of the economic have an impact on management decisions.

One of them is the environmental aspect of the business. At the same time economic sciences still weakly studied this aspect. Underestimating environmental factor was one of the causes of global conflict of man and the biosphere. Currently, environmental issues are considered in several aspects: economic, social, political, etc. In this case concepts such as ecology, economy, environment and its control of society and accounting are closely linked.

2 Modern Type of Economic Development and Environmental Problems

Nowadays, many countries face the problem of protecting the environment and promoting economic development. Any economic development is based on three factors: labor recourses, capital goods and natural recourses. In recent years, the natural factor became very limited. The modern type of economic development can be defined as a technogenic type. This kind of development is based on the use of artificial means of production, created without environmental restrictions, thus, carries a destructive nature. This lead to a fast depletion of non-renewable types of natural resources (fossil minerals) and overexploitation of reproducible recourses (soil, forests and etc.) with the speed greater than the possibility of recovery.

Furthermore, this type of economic development is characterized by large variety of external effects, leading to negative environmental and economic impacts for economic activities, which unfortunately, are not taken into consideration by subjects of this work. One of the reasons for modern ecological problems can be in the fact that the founding fathers for economic thought, such as Smith, Ricardo, Marx, Marshall, Keynes did not pay attention to the environmental economic development and natural factors. Only in 1970s of the twentieth century, when ecological problems deteriorated sharply, a question on the development of radically new concept rose before economics science.