

Checking the System of Internal and Financial Control of Environmental Aspects of the Activities of Manufacturing Enterprises

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Annotation. The article presents the results of checking the system of internal and financial control of environmental aspects of the activities of manufacturing enterprises. The main problems associated with the formation, removal and disposal of solid household and industrial waste are described. Brief conclusions are presented based on the results of the study of scientific literature and regulatory documentation on the stated topic. The measures taken to reduce and control the export of solid domestic and industrial waste are described. The methods of economic regulation of the activities of enterprises in the field of environmental protection are presented, the requirements for organizing the accounting of environmental payments, and the formation of statistical reporting are described. The author's methodology for the preparation of an environmental policy for the environmental aspects of the activities of industrial enterprises is presented on the example of transport organizations involved in the removal of solid domestic and industrial waste.

Key words: production enterprises, environmental control, accounting for environmental payments, removal of solid household and industrial waste, financial control of environmental aspects of enterprises.

Introduction

The problem of reducing the amount of waste produced by the process of human life, as well as during the period of economic activity of industrial enterprises, their removal, disposal or disposal is currently one of the most acute.

However, the existing methods of financial environmental control are not sufficiently involved in this process, although they have good potential for this.

The purpose of this study is to develop a methodology for financial environmental control, environmental aspects of the activities of manufacturing enterprises to use the capabilities of this tool in the general list of measures to reduce the negative impact on the environment, reduce solid domestic and industrial waste.

According to available data, there are currently 90 enterprises of the first and 947 of the second category operating in the country that have an impact on the environment. In 2019, only 558 of them were monitored by the competent authorities when sources of pollution were identified. However, in most countries, in order to control the environment and rational use of natural resources, all enterprises are subject to a non-state independent special institution of environmental control - an environmental audit. In countries such as the US, UK, Canada, Italy, Sweden and the Netherlands, environmental auditing is regulated by a separate law. France and Norway have introduced environmental audits to verify industrial safety and to assist public authorities in taking appropriate safety measures, as well as when buying property.

The concept of conducting an audit of the environmental performance of companies (environmental audit), developed in the late 70s of the XX century in the United States, was first used in practice to verify that companies comply with the environmental requirements of laws, by-laws and regulations. A specialized environmental audit is carried out on the problems of product hazard assessment, waste minimization, occupational diseases, industrial hygiene, environmental pollution control, etc.

The most problematic types of economic activity include: mining (almost 90% of the total amount of waste generated), manufacturing, providing electricity, gas and steam; water supply, water disposal, organization of collection and disposal of waste, activities to eliminate pollution; agriculture, forestry, hunting, fishing and fish farming; construction, etc.

Most of the waste (from 30% to 50% or more) is recycled in Sweden, Denmark, Switzerland, Germany, Belgium, Norway, Austria and the Netherlands. The UK, Iceland, Portugal and Greece recycle the least (up to 15%). In Russia today, about 2% of waste is recycled; The following projects are being actively used to fight for waste reduction in the EU and the USA: transition to waste-free production; replacement of obsolete waste disposal technologies with new, more promising ones; determination of the composition and quality of the resulting material; involvement of waste in economic circulation and achievement of a zero level of burial; processing of low-grade aluminum scrap with a high content of impurities into new high-quality raw materials suitable for creating pure aluminum alloys, etc.

And yet the main problem is the non-increasing number of landfills, waste and their poor quality structure (a significant, constantly increasing share of plastic and other non-decomposing materials in nature, the presence of waste in the garbage that can be recycled (paper, various metals, glass, plastic, etc.) and other types of recyclables) entering landfills, and the lack of an effective system for the disposal of these wastes, i.e. their processing, neutralization and storage, including the problem of organizing the separate collection and storage of various types of waste. The system currently in use simply cannot handle such a huge amount of waste.

To improve the economic and environmental efficiency of the project being implemented, it was recommended to create large MSW management facilities and an optimal waste transportation system at the regional level (Territorial Scheme), organize selective waste collection and introduce economically viable options for waste disposal technology. The assessment of the prospects of existing and planned objects for the treatment of MSW is carried out according to environmental and economic criteria.

After the development of the territorial scheme and its implementation in the practice of control and disposal of solid domestic and industrial waste to authorized container sites for their temporary accumulation, the further process of moving waste from the places of their collection and to the place of their disposal, storage or disposal is carried out by the Regional Operator, which independently attracts specialized motor transport companies to transport waste to the MSW landfill or to the waste sorting complex.

Another, no less important direction for improving the efficiency of the production and consumption waste management system is the introduction of an environmental management system, which should become part of the overall enterprise administrative management system.

The algorithm for the formation of an environmental management system in an organization is as follows.

The classical approach to the formation and development of an environmental management system in an organization includes two main stages: the prevention of environmental impact and the creation of environmentally friendly production. The basis for setting environmental goals and objectives in the organization should be the environmental policy

Considering the accounting of enterprises as a component of the national system for the formation of macroeconomic indicators, we come to the conclusion that each organization, when preparing the data necessary for calculating these indicators, must adhere to uniform approaches and rules. Achieving this goal and effectively solving the problems of managing the financial and production activities of an economic entity using accounting as a management tool, in our opinion, is possible only with a clear, complete and unambiguous definition of accounting objects in legislative acts and regulations of different levels and prepared by various legislative and executive bodies.

The environmental policy, as we believe, being part of the company's accounting policy, should include an appropriate set of working documents. These are regulatory and legal support for nature management and environmental protection, environmental accounting and environmental audit, and working standards for environmental accounting and environmental audit. This may include the environmental characteristics of the enterprise, which should include:

- assessment of the progressiveness of technology;
- assessment of the completeness of the use of raw materials and fuel;
- applicable wastewater and air emissions treatment schemes;
- a general economic assessment of the damage caused by the enterprise to the environment, and a breakdown of this assessment by type of product.

The environmental policy included in the above-mentioned package of documents, the program of measures to reduce the burden on the environment, should provide for the nearest action plan indicating the

timing of its implementation, the amount of necessary costs, indicators characterizing the reduction of emissions and their concentration, and the reduction of environmental damage. Thus, we made separate studies on the development of the environmental policy of FUE Mubarakneftegaz.

The purpose and main directions of the environmental policy of FUE "Mubarakneftegaz"

The goal of the environmental policy of FUE "Mubarakneftegaz" is to increase the level of environmental safety, preserve a favorable environment, biological diversity and natural resources by ensuring reliable and environmentally friendly production, transport and distribution of energy, an integrated approach to the use of natural energy resources.

Achievement of the goal is provided for:

- 1. Reducing the negative impact of the enterprises of FUE "Mubarakneftegaz" on the environment by
- reducing emissions of nitrogen and sulfur oxides, particulate matter, and greenhouse gases into the atmosphere;
- reduction of pollutant discharges into water bodies;
- rational use of water resources by thermal power plants;
- reducing production waste generation;
- increasing the use of ash and slag waste;
- reduction of oil and gas losses in pipelines.

The main directions of the solution are as follows:

- technological re-equipment and gradual decommissioning of obsolete equipment, introduction of the best existing technologies in the production, transportation and distribution of oil and gas;
- improvement of technological processes of production, transmission and distribution of oil and gas, implementation of energy saving measures;
- implementation of measures to improve fuel efficiency;
- reduction of production waste generation and ensuring their safe handling, implementation of waste recycling measures;
- implementation of programs for the development and use of renewable energy sources;
- economically and environmentally justified decentralization of energy production, optimization of the energy supply system for small consumers.

When implementing this environmental policy, one should first determine the list of types of environmental impact on the environment as a result of the enterprise's activities and the nature of this impact, since it can be both negative and positive.

Understanding the environmental problems associated with the production of products, the provision of services, the performance of work is the first step towards reducing the negative impact on the environment.

Another important area is the active improvement of the methods of economic regulation of the activities of enterprises in the field of environmental protection (setting fees for negative impact on the environment; providing tax and other benefits when introducing the best existing technologies, non-traditional types of energy, using secondary resources and processing waste, etc.), creating a more perfect system of regulation in the field of environmental protection. In parallel, new requirements were developed for environmental auditing and, no less important, financial control of environmental aspects of enterprises' activities (definition of the list of objects of verification, the procedure and timing of control, requirements for organizations entitled to audit, the level of professionalism of auditors, etc.).

Substantive checks to detect material misstatements related to environmental issues include the following procedures: minutes of meetings of the board of directors with direct responsibility for environmental matters, media commentary, environmental expert reports, environmental conservation reports, assessment of professional competence and objectivity an environmental expert and using the results of the expert's work as audit evidence. When studying the control environment, insurance of environmental risk, the impact of environmental problems on financial reporting and investment evaluation are clarified. The objectives of the substantive and final stages are achieved by classifying sources of information, methods of obtaining audit evidence used for each of the substantive procedures. Isolation of operations of environmental costs and determination of their place in the system of all financial and economic activities of the enterprise

allow us to optimize the verification process by analyzing interrelated environmental audit objects (see Table 1).

Table 1.
Environmental Audit Procedures Conducted at the Substantive and Post-Audit Stages

SUBSTANTIVE CHECK	
Object of Audit	Audit Procedures
Environmental protection fixed assets	1. Verification of environmental fixed assets 1.1 Checking the security of the enterprise with environmental fixed assets 1.2 Analysis of compliance of environmental fixed assets and the amount of harmful impact on the environment 1.3 Assessment of the technical condition of environmental fixed assets and hazardous facilities
Environmental costs	2. Verification of environmental costs 2.1 Checking the validity of precautionary environmental costs 2.1.1 Checking the reasonableness of the costs of mandatory payments directly established by regulatory legal acts 2.1.2 Checking the validity of costs caused by the technological features of the audited entity in the field of environmental pollution 2.1.3 Checking the validity of voluntary environmental expenditures 2.2 Checking the correctness of accounting for subsequent costs 2.3 Checking the formation of reserves for environmental protection measures 2.4 Checking the reflection of environmental costs in the accounting accounts
Environmental payments	3. Verification of environmental payments 3.1 Checking the correctness of the calculation of environmental charges 3.1.1 Checking the correctness of determining the object of taxation and the ingredients of pollutants 3.1.2 Checking the correctness of determining the actual volumes of harmful effects on the environment 3.2 Verification of the correctness of reporting on environmental payments and the timeliness of its submission 3.3 Checking the completeness and timeliness of payment of environmental charges
Outcome: obtaining sufficient reliable audit evidence to form an opinion on the reliability of the reflection in the financial statements of environmental audited items	
THE FINAL STAGE	
1. Analysis of identified errors and misstatements and their impact on the financial statements 2. Analysis of identified cases of non-compliance with the legislation of the Republic of Uzbekistan	
Outcome: formation of an audit report	

Thus, audit evidence of the reliability of information on environmental costs can be obtained when checking other environmental audit items, as well as in the course of assessing compliance with environmental legislation.

Another form of environmental financial control is payment for negative environmental impact (NEI) and significant fines for exceeding the established maximum allowable standards.

The organization and implementation of the rules for accounting and control of "environmental" payments directly at the enterprise is one of the mandatory steps to implement total environmental control.

This scheme includes:

accounting information on the accrual and payment of taxes and payments, including fees and fines for exceeding the maximum allowable norms (if necessary);

organization of workflow: formation of primary documentation, systematization of data in accounting registers and internal (managerial) reporting, formation of tax returns;

organization of statistical accounting. audit control of enterprises engaged in the removal of MSW.

Of particular importance in the organization of control is the documentation of all environmental aspects of the activities of enterprises. For this purpose, industry requirements are being developed for the formation of a list of such documents.

It should be noted that there is no recommended or legally established methodology for financial control of the environmental aspects of the economic activity of enterprises. In the practice of accounting and financial control of "environmental" payments, only recommendations on the organization of financial control of the International Standards ISO 14001:2004, ISO 14001:2016 should be noted. In general, the verification procedure, according to these documents, is reduced to 7 main areas:

- 1) analysis and identification of production processes and other types of activities of the enterprise that directly generate waste;
- 2) waste identification (by hazard class, for example, recycling options and disposal procedures);
- 3) checking the availability and effectiveness of technical means to reduce the amount of household waste, environmentally hazardous emissions and discharges of polluted water;
- 4) verification of the procedure for collection and temporary storage of waste, analysis of internal regulations;
- 5) verification of procedures for the transportation and disposal of waste, including contracts concluded for the transportation and disposal of waste;
- 6) checking the procedures for accounting and internal control of "environmental" payments directly at the enterprise;
- 7) the correct execution of documentation related to the accounting and internal control of all aspects of the enterprise's activities in relation to "environmental" payments and possible negative impact on the environment.

At the same time, the practice of financial control, studies of the scientific works of Chkhutiashvili, L.V., Shatina E.N., Khudyaeva O.I. and other authors, a comparative analysis of the methods presented in these works led to the conclusion that it is possible to expand and clarify the sequence of the described procedures. Financial control begins with an analysis of the material balance of all structural units, energy and material flows, identification of possible losses and related environmental aspects (in terms of negative impact on the environment). Thus, in the course of further verification, the degree of reliability of the data provided for verification of the reporting is clarified, accuracy of calculations, timeliness of payment of taxes and payments, timeliness of reporting to regulatory authorities.

Conclusion

Conducting analytical calculations of the enterprise's costs for two periods, comparing the dynamics of changes by cost items, identifying the share of the largest cost item. To identify what costs characterize the enterprise as environmentally oriented.

From the point of view of fulfilling the task, it is the verification at these stages that should include the maximum possible number of environmentally oriented procedures. This will make it possible to control ongoing work to prevent negative impact on the environment and help reduce the amount of solid industrial and household waste produced.

Carrying out financial control according to the methodology described above will not only make it possible to verify the accuracy of the calculations made and the reliability of reporting indicators and strengthen the environmental focus of these procedures, but also streamline the procedure for collecting, temporary storage, transportation and disposal of municipal solid waste.

Thus, introducing an audit of environmental aspects into the rank of mandatory during financial control will increase the status of this audit in terms of monitoring the activities of enterprises to reduce waste produced and implement procedures aimed at reducing the negative impact on the environment.

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