

2. БУХГАЛТЕРСЬКИЙ ОБЛІК В ПРОЦЕСІ ІМПЛЕМЕНТАЦІЇ ЄВРОПЕЙСЬКОГО ЗАКОНОДАВСТВА: МЕТОДИКА ТА ОРГАНІЗАЦІЯ

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ECONOMIC AND ENVIRONMENTAL EFFICIENCY OF BUSINESS PROCESSES IN THE EUROPEAN "GREEN" COURSE

Economic and environmental efficiency of enterprises requires an environmental component of social responsibility of management. Human is a part of nature and must adhere to the principles of humane treatment of all living things and form conscious behavior in the natural environment. According to the concept of a new type of consumer, there are consumers who consciously refuse to buy goods that can harm health, pollute the environment, use rare and non-renewable resources. Business entities should take measures to minimize the damage to nature caused by their activities [1, pp. 77-94; 2]. Apply a system of environmental principles and standards formed on the basis of environmental legislation.

The European "green" agreement is aimed at achieving the goals of sustainable development [3]. The new agreement on enhanced cooperation between the United Nations Environment Program and the European Commission, signed on February 26, 2021, focuses on the development of a closed-loop economic model, protection of biodiversity and combating pollution. A new annex to the 2014 UNEP-EU Memorandum of Understanding sets out the revised areas of cooperation for 2021-2025.

The partners seek to strengthen cooperation and present new areas of activity in the global environmental order, including the European Green Course. The Fifth United Nations Environment Assembly and the launch of the Global Alliance on Closed Cycle and Resource Efficiency (GACERE) were an attempt by the world community to respond to the Covid-19 pandemic and emergencies related to climate change, resources and biodiversity. Military aggression is a reminder that Europe must step up its efforts to strengthen energy security, in particular by increasing the use of renewable energy sources and increasing their efficiency.

An open environmental policy that informs employees, partners, local governments and other stakeholders about the environmental intentions of businesses. Success factors in the context of the entity's environmental responsibility: reduction of the negative environmental impact of the company; improving the health of the population; formation of a positive reputation; opportunity to enter new markets; access to new sources of capital.

The environmental component of social responsibility of management requires the appropriate environmental knowledge of environmental protection to form the necessary skills and abilities, the development of responsible, caring attitude to the environment. Ecological education: forms knowledge about nature (natural phenomena, flora and fauna); develops aesthetic feelings (love, respect, care for the world of nature); encourages to care for nature, preserve and preserve

natural resources. Environmental education is important to increase the capacity of the population in environmental matters. January 26 marks World Environmental Education Day.

In Ukraine, environmental criteria are developed by working groups established by the National Technical Committee for Standardization TC 82 "Environmental Protection". Environmental certification provides assurance to stakeholders that the subject of certification meets environmental criteria. Leading ecologists, industry experts and technologists are involved in the working groups. The selection criteria are mainly environmental criteria of environmental certification and labeling systems according to ISO 14024. Environmental criteria establish indicators of improved environmental performance and are implemented as a standard of environmental certification and labeling systems. The concept of environmental quality defines the important role of environmental standards in environmental protection. A separate standard is developed for each category of products (services).

In most countries of the world, products that do not meet the requirements of such criteria cannot be purchased at public expense. In China, a bidder cannot register a bid without specifying the environmental certificate number on the online public procurement platform.

It is impossible to ignore the "green" economy, because those who choose this direction will lose the opportunity to get a share in the new redistribution of capital [4; 5, pp. 1263-1279; 6]. The progress and degree of maturity of society is determined by those concepts and programs, according to which the environmental component of social responsibility of management and economic incentives for those interested in implementing the tenets of the green economy. Taking into account the environmental component in the choice of social responsibility of management will contribute to: raising quality of life standards; contribution to environmental protection; stimulating the development of eco-innovation and eco-technologies; attracting investment climate for eco-modernization; improving the efficiency of public procurement by purchasing safe environmental products.

The development of grant funding for the Reconstruction Plan of Ukraine should take into account current labor market policy measures aimed at creating "cleaner jobs" and facilitating the transition of workers to new working conditions. This means increasing the interest of workers in finding green jobs through training programs and reducing incentives for occupations related to environmental pollution. The development of the green economy involves the phasing out of the original Covid-19 pandemic, hostilities or other critical measures to preserve jobs in the process of stabilizing recovery, as safeguards can weaken the incentives for the green economy.

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ОСОБЕННОСТИ СОСТАВЛЕНИЯ БУХГАЛТЕРСКОЙ (ФИНАНСОВОЙ) ОТЧЕТНОСТИ В РАЗЛИЧНЫХ СТРАНАХ МИРА И В РЕСПУБЛИКЕ БЕЛАРУСЬ

Бухгалтерская (финансовая) отчетность представляет собой систему стоимостных показателей, которые отражают финансовое положение организации.

Данная отчетность составляется для обеспечения необходимой информацией заинтересованных в ней пользователей, у которых различные цели использования данной информации. Первоочередным пользователем является руководитель организации. Бухгалтерская (финансовая) отчетность помогает оценить финансовое положение организации для принятия соответствующих управленческих решений. В финансовом положении также могут быть заинтересованы инвесторы и кредиторы, которым данная информация позволяет определить инвестиционное и кредитное состояние организации для возможного дальнейшего сотрудничества. Каждая страна имеет свои отличия в экономической, социальной и юридической сфере, поэтому и особенности составления бухгалтерской (финансовой) отчетности также различны.

Минимизировать количество различий в составлении бухгалтерской (финансовой) отчетности в разных странах мира и установить единый стандарт её составления стремится Совет по Международным стандартам финансовой отчетности (МСФО). Данные действия вызваны необходимостью удовлетворить потребности различных пользователей отчетности [1].

Рассмотрим особенности составления бухгалтерской (финансовой) отчетности в различных странах мира. Так, например, в США требуется обеспечивать информацией о финансовом положении организации потенциальных кредиторов и инвесторов, а также «других пользователей» (работников и клиентов данной организации, правительственные органы и общество в целом). «Другие пользователи» играют скорее второстепенную роль, так как принимаемые ими решения никак не отражаются на состоянии организации прямо, а могут влиять опосредованно. От решения инвесторов и кредиторов напрямую зависит