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ARTICLE

INFORMATION SUPPORT DEVELOPMENT MECHANISM FOR ENVIRONMENTAL MANAGEMENT OF NATURE USERS

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ABSTRACT

At the end of the 19th century, one of the founders of environmental science D. Haeckel noted that everything in our world is interconnected and all human errors can negatively affect nature, and also future generations. Soviet scientist V.I. Vernadsky called for the development of an organic connection between the "economic man" and nature. Obviously, in the 21st century, not all entrepreneurs, and even politicians, realized that techno genic civilization is a direct threat to nature per se, and therefore to civilization itself. Apparently, for this reason, the matrix of techno genic civilization is constantly increasing momentum, focusing all efforts to cause irreparable damage to the environment. It seems to us that the prospects for civilization development are possible only if the strategies of nature and man are consistent. The environment is so destabilized everywhere that its restoration will require enormous human and financial resources. However, nowadays there are very few states that are able to allocate budgetary means to solve environmental problems. In our study, we settled on the accounting aspect, which is the source of information support for strategic management system of environmental activities by nature users.

KEY WORDS
sustainable development, corporate management system, environment, information base, nature management

INTRODUCTION

Infection is a dynamic process involving invasion of body tissues by pathogenic micro-organisms and their toxins. Nosocomial/ hospital/ acquired infections are those which are not present or incubated before admission of patient to the hospital but obtained during the patient's stay in hospital. Lab coats, nurses' uniforms and other hospital garments, materials and articles may play an important part in transmitting pathogenic bacteria in a hospital setting. The hands of healthcare personnel are most commonly implicated in transmitting the pathogens [1]. Various nosocomial pathogens, such as methicillin-sensitive *Staphylococcus aureus* (MSSA), methicillin-resistant *Staphylococcus aureus* (MRSA), vancomycin-resistant *Enterococci* (VRE) and gram negative organisms is well documented [2]. Specifically, in the area of dentistry, health care professionals are routinely exposed to potentially pathogenic microorganisms which are present in the surrounding environment. Most of them originate from the mouths of patients [3]. Contamination may occur from instruments through contamination vectors. These contaminated object infections may be transferred from patient to patient or from patient to professionals [4]. Methicillin resistant *Staphylococcus aureus* which is the most pathogenic microorganism, comes in contact with health care professionals via direct hand contact with contaminated body fluids, devices, items or environmental surfaces [5].

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There are very few studies regarding the wearing and laundering of lab coats in hospitals and medical practice. This study highlights the role of lab coats acting as vector for transmitting health care infections to the patients and the common areas where contamination occurs.

MATERIALS AND METHODS

The basis of the study was a set of theoretical provisions and practical recommendations from Russian and foreign researchers aimed at environmental economics concept development (the theory of sustainable development, the methodology of the concept activity, the doctrine of balanced environmental management, etc.)

During the study, general scientific and special research methods were used: determinant comparisons, expert estimates, chain substitutions, comparison, and generalization.

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The information base of the study was the information of the Federal State Statistics Service of the Russian Federation; theoretical and applied scientific publications of the methodologists of accounting, control and economic analysis.

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RESULTS

The accounting methodology as an essential medium of information always uses the concept of “expenses”.

During the subsequent stages, clarification takes place - thus, these expenses are formed, the ways they affect the carrying value of the nature user, etc. The process of identifying the eco-costs incurred regarding accounting goals, analysis, diagnostics and rationing during calculation the cost of finished good production is based, first of all, on the ordinary scheme of cost formation adopted in the practice of business entities [2.8].

Secondly, such identification fits well with budgeting rules, in accordance with which it is necessary to show under the heading “Other expenses” all the agreement expenses with partners for the provision of services and environmental management work that are not reflected in other cost elements.

In the budgeting system, primary information flows are generated in the form of planned and actual summaries of indicators for the implementation of budget assignments by groups and expense items for each environmental project.

During the initial stage of environmental protection measure implementation, most of the total costs are associated with investment (capital) investments (expenses).

However, during subsequent stages, the so-called "running costs" begin to prevail. It should be noted that the largest group of eco-expenditures is included in compensation, the value of which remains unpredictable for many nature users, and therefore not regulated, which is associated with the inability to plan technological situations.

As these costs are accumulated, they are structured in the form of the “Eco-expenditures” analytical element as the part of the corresponding synthetic accounting.

It should be noted that, in practice, when they introduce ordinary accounting, it is unlawful, in our opinion, to use many different classification signs of environmental protection measure cost differentiation for enterprises, including pre-production and post-production; permanent and temporary; environmental expenditures; waste management; exploration work; landscaping, etc. [1,5].

All this confirms the need to introduce a single unified classification that meets the objectives and goals of accounting, analysis and control.

All this also requires clarification of the classification signs to identify the types of eco-expenditures for the needs of modern accounting, controlling and internal control, among which are capitalization, communication with production factors, coordination with government bodies, target orientation, the system of analytical articles, etc.

To assess and diagnose the composition and content of current expenses for environmental standard provision and their effect determination, it is advisable to divide all expenses into two groups, taking into account, respectively, fixed (operating) costs and situational (sanctioned) costs.

It is very convenient to apply such a classification for the following reason:

- With this classification of expenses, you can use all generally accepted (normative) classification features;
- They can be normalized, which already updates their production needs;
- Information on such expenses is also of public interest, which indicates the need for their identification and evaluation.

A particularly acute problem is the need to compensate for current costs to ensure environmental standards.

Entrepreneurs, as a rule, try to include them in the cost of production to return these costs into economic turnover through the proceeds from finished product sale. However, this undoubtedly negatively affects the competitiveness of the products sold.

We have to admit that, in accordance with current standards, eco-expenditures are not considered as the part of environmental expenditures.

It seems to us that we need to get away from this practice and include all environmental costs in the relevant budget items for each environmental project of the enterprise. It is also advisable that the regional governing bodies should be obliged to pay great attention to the very facts of enterprise funds directing for environmental protection.

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In these conditions, it is necessary to cultivate an environmentally friendly business for the whole society without serious losses of its profits in general.

All mentioned above allows us to say that the search for methods for the accurate identification of costs, expenses, assets, liabilities, etc. in the general array of general business facts of everyday activities reflected in the accounting system, as well as the development of accounting policies and optimization of analytical account conduct methods should be studied as constantly evolving needs of the strategic management system for business [3.6].

At the same time, we do not share the popularization of definitions, such as "environmental business", "environmental market", etc.

In our opinion, such a discrepancy introduces confusion in understanding the methodology of ecosystem study from any point of view, whether it philosophical, economic or social understanding, not to mention accounting, analytical and control aspect [7.8].

In fact, the knowledge of the theoretical principles of environmental economics nature is an extremely important research process that determines the sustainability of applied knowledge and skill development. And this is natural, because a misunderstanding of any phenomenon essence will definitely lead to serious misconceptions in the processes of a justified system development concerning the strategic management of processes to minimize the negative impact of the emerging technogenic environment on living objects of nature and on the surrounding natural environment. The process of forming an information base for the needs of shareholders, investors, managers and government agencies is just the organic part of all this.
At the same time, we share the approach of one of the leading methodologists of Soviet and Russian accounting V.F. Paley about the possibility of accounting isolation in environmental activities as the subsystem of specialization in accounting, but not as an independent system.

There is no doubt that environmental accounting is of economic importance, because it deals with the accounting of environmental costs, environmental obligations, reporting and the audit of environmental activities. This situation allows you to control costs by responsibility centers, reflect them objectively in the calculation of production costs, to form a complete and reliable information base for the development and adoption of effective management decisions on environmental and economic problems.

In other words, it can be argued that the accounting of environmental expenditures is aimed at accounting for expenses associated with the restriction during ordinary production processes of all types of negative environmental impacts to an acceptable level.

Environmental accounting should be aimed at optimizing the end results of development with minimal damage to the environment. The key problem of the ecological economy in the context of sustainable development concept is the need to develop and improve priority areas and principles of environmental accounting and control, including financial and managerial accounting, as well as periodic reporting on environmental indicators and environmental audit.

There are many works in the specialized literature where the authors are against the isolation of environmental management within the framework of environmental accounting.

Indeed, the isolation of the environmental accounting system relates, first of all, not to accounting problems, but to the problems of environmental activity organization, the implementation of which is associated with the occurrence of costs and obligations, all kinds of expenses and income, the cost indicators of which are reflected in the accounts of accounting.

Environmental accounting is represented in the form of reflection processes in the accounting of environmental costs and liabilities and socio-environmental and economic results of enterprises with the aim of strategic business management and optimal economic and environmental niche development in the commodity market.

The main functions of environmental accounting:

- economic regulation importance increase;
- cost controlling activity increase;
- the development of new economic opportunities;
- management and control of environmental measures;
- consideration of possible risk problems;
- mandatory regular reporting.

It must be admitted that the abovementioned functions, in general, are not directly related to the climate system of accounting.

We also consider it is necessary to dwell on environmental passports recommended by the Russian national standard GOST R 17.0.06-2000 “Nature Protection. Ecological passport of nature user”. Initially, it was

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assumed that all the details of this Passport are intended for the experts in the field of the nature user budget control. (This is a kind of platform for targeted environmental audits).

At the same time, this passport has a number of drawbacks - it is excessively redundant regarding the environmental activities of an economic entity; it does not have financial sources for environmental activities; it is associated with the need for professional training of performers, etc.

The difficulties of environmental expenditure objective accounting, of course, impede interest and reduce the liability of enterprises in environmental protection enhancement.

The current information about the actual volume of capital investments to ensure the environmental safety of production and current costs for environmental protection measures do not allow a complete reliable picture of production cost dynamics.

It seems to us that the statistical report on the environmental obligations of enterprises should be supplemented by references, annexes (transcripts) in physical and value terms.

CONCLUSION

The need to ensure environmentally sound nature management in modern conditions requires, inter alia, the development of an effective mechanism for information support of environmental projects in the corporate sphere of management. The study found that there are many approaches to reflect the main indicators of accounting and reporting regarding the formation of national and international standards for environmentally sound environmental management. We have concluded that it is inappropriate to introduce a separate, independent system of environmental accounting. At the same time, we adhere to the approach in which special regulatory requirements are necessary to account for special expenses concerning environmental expenditures. Such an approach, in our opinion, will make it possible to establish a reliable accounting of expenditures on environmental activities and calculate the effectiveness of such targeted measures.

CONFLICT OF INTEREST
There is no conflict of interest.

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FINANCIAL DISCLOSURE
None.

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