

КОМПЛЕКСНАЯ ОЦЕНКА КАЧЕСТВА УЧЁТА РАСХОДОВ  
НА ПРИРОДООХРАННУЮ ДЕЯТЕЛЬНОСТЬ

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*Аннотация:* Обосновано методические положения по усовершенствованию алгоритма внедрения комплексной оценки качества бухгалтерского учёта расходов на природоохранную деятельность для государственных промышленных предприятий. Научная новизна полученных результатов исследования заключается в разработке параметрической модели комплексной оценки качества учёта расходов на природоохранную деятельность и позволяет определить уровень качества оперативного, управленческого, финансового и налогового учёта данных расходов на государственных промышленных предприятиях. Внедрение изложенных предложений и рекомендаций по совершенствованию методики оценки качества учёта расходов исследуемых на промышленных предприятиях повысит аналитичность, оперативность, своевременность, достоверность учётных данных. Это будет способствовать получению чёткой и полной информации для рационального принятия качественного управленческого решения.

*Ключевые слова:* комплексная оценка качества учёта расходов на природоохранную деятельность, параметрическая модель, смешанный квалиметрический метод, государственные промышленные предприятия.

*Statement of the problem.* It is generally accepted that achievement of an energy balance of the country requires urgent implementation of an integrated approach, in which an important place is occupied by the solution of ecological problems of industrial enterprises, characterized by the anthropogenic load on the environment: reduction of polluting substances emissions into the atmosphere, preventing the dump of untreated mine water into surface water reservoirs, land recultivation etc.

The basic instrument of the environmental, economic and social management remains a qualitative level of information support concerning environmental activities of industrial enterprises (including enterprises of the coal industry). The rational organization and methods of expenditure accounting for nature protection activity and quality assessment will contribute to the efficient use of natural resources and minimization of negative consequences of enterprises activities that are investigated.

*Analysis of the last researches and publications.* Studied in detail specialized sources of economic literature indicate that problematic aspects of the quality assessment of accounting and internal control procedures have so far been investigated by L.M. Kramarovskiy and V.F. Maksymova [1; 2], L.A. Sukhareva and K.O. Zakalinska [3].

An assessment of the accounting a particular object - metal (accounting materials) has been provided by L.M. Kramarovskiy and B.F. Maksymova [1].

The monograph of L.M. Kramarovskiy and B.F. Maksimova [1] was published in 1990, where scientists-economists were the first in the Soviet Union to propose methodological tools for a quantitative assessment of the accounting quality and practically applied it on the example of the active synthetic account «Materials», but it does not meet the modern requirements of the market economy.

It should be pointed out that the proposed by L.M. Kramarovskiy and V.F. Maksymova algorithm of methodological tools for quantitative assessment of accounting quality using a qualimetric approach [1], can be rationally applied in the modern business environment for any object of the account.

So, every synthetic account contains the corresponding subaccount and their constituent elements that together constitute the synthetic factor of the relevant class of accounts. However, according to this approach, one subaccount of the account «Materials» contains 74 elements [1, p. 34-44].

The more elements, the better the integrated assessment, but we have no right to forget about the reduction of labour intensity of this process for the accounting personnel.

Maksymova V.F. continued the study (speciality «Economics and management of enterprises») and made a considerable contribution to the solution of the problems related to theoretical justification and development of a mechanism for internal economic control assessment as

an integral system, at industrial enterprises [2]. Thus, the question of a quantitative assessment of the cost accounting quality remains unresolved so far and requires a more in-depth study of accounting.

In her thesis K. O. Zakalinska proposed guidelines for assessing the quality of the accounting system with the use of the method of a hierarchy analysis. It should be emphasized that the study of the problem of methodological provision of a quality assessment in the accounting system were conducted in a system-oriented audit [4].

Despite the research results of the current state of organization and methods of expenditure accounting for nature protection activity, we consider it expedient to define elements for the stages revealing the peculiarities of the organization of the expenditure account for nature protection activity as for the responsibility centers, organization of document circulation and methods of expenditure accounting for environmental protection.

In addition, we must underline the absence of a methodical document on the quality assessment of accounting with respect to regulation of the components selection, and the criteria for their evaluation and determination of the value coefficient. In this case, an important role is given to expert methods. Therefore, Pidpriatov G.I. highlights «...expert methods are used not only in assessing the quality of products, but also in assessing the quality of processes, services, labour, training of specialists, phenomena, etc. for optimal decision-making in management. Using expert assessments in qualimetry can be viewed as the connection of qualimetry with experimental psychology» [5, p. 262].

*Unresolved earlier question.* Today, it has become obvious that modern industrial enterprises must be considered as a part of the complex system of the interconnected with the environment for further effective management of resource flow.

Unreliability, untimely and inadequately provided information on environmental expenditures leads to a decrease in the quality of their accounting, which affects biased disclosure in the financial statements of the company.

In the process of carrying out audits or inspections there are often revealed cases of violation in the methodology of environmental costs accounting. This means that the enterprises carry out work on improving the accounting quality not consistently enough.

The main reason for this situation is the absence scientifically grounded methodological recommendations on determining the level of accounting quality at enterprises.

The absence of these recommendations can be explained by the fact that the problem of developing methodological tools for assessing quality records, despite significant achievements in the sphere of its improvement, turned out to be a relatively unresearched issue.

The quality of expenditure accounting for nature

protection activity is defined by the degree of perfection and efficiency of system functioning of expenditure accounting. Therefore, possibility of its efficiency change depends on each element.

Thus, carrying out an integrated quality assessment of expenditure accounting of environmental protection in companies requires the development of a particular sequence of actions algorithm.

*The objective of the research* consists in a substantiation of methodical statements for improving integrated quality assessment of expenditures accounting for nature protection at the state-owned industrial enterprises.

*Main results of the study.* The quality of expenditures accounting for nature protection activity is a set of properties of the constituent elements of expenditure accounting associated with warning and liquidation of pollution consequences in the production activities of the coal-mining enterprises [6, p. 50].

The use of a philosophical, economic, social category 'quality' in various spheres of economic activity were systematized by V.M. Parkhomenko through a retrospective analysis of protected domestic abstracts of theses (96 theses names of which contain the word «quality» in the context of various branches of science [7].

According to the results of V.M. Parkhomenko's research «a significant number of theses were defended on economic sciences (47 works, that is 48,96% of the total)» [7, p. 270]. It should be emphasized, that in this study, there is no direction «Accounting, analysis and audit».

Modern varied range of methods allows us to use a qualitative research (heuristic assessment) and quantitative (numerical assessment) methods of assessing objects or processes (table 1).

Table 1 - Research methods of expenditure accounting of environmental protection

Groups of research methods	Method name
General scientific methods	1. Induction 2. Deduction. 3. Graphic methods. 4. Experiment comparison.
Statistical methods	1. Methods of mathematical statistics. 2. Methods of information theory.
Analytical methods	1. Methods of mathematical programming. 2. Method of probability calculus. 3. A method of mathematical logics. 4. The method of the theory of sets. 5. Variational, integral, differential calculus.
Heuristic methods	1. Expert methods (morphological analysis, the method of ranks, questionnaires, the scenario method, etc.). 2. Psychological methods (e.g., «brain storm»).
Economic - mathematical methods	Correlation methods
Modelling	1. Statistical simulation modelling. 2. Monte-Carlo method and others.
Qualimetric method	1. Differential method of assessment. 2. Complex. 3. Mixed method of assessment.

Detailed classification of research methods (on management system) is provided by Simenko I.V.. She emphasizes the important role of methods of expert assessment that are widely used in the management to enhance the implementation of the following functions: forecasting, planning, organization, motivation, control, accounting, and analysis» [8, p. 305].

We will not focus on the classification of expert assessments, as the issue is sufficiently researched today.

In addition, there has not been defined the correlation of environmental costs of one or another method. Scientists separate scientific and heuristic methods.

However, a well-constructed classification methods and

the use of certain technologies of expenditure accounting assessment, are not mentioned in any works.

We consider it expedient to study qualimetric methods with the purpose of substantiating the possibility of their application to the subject of study - the assessment of the expenditure accounting for nature protection activity.

The term «qualimetry» was first used in the late 60s of XX century. It originated from the Latin «qualis» (quality) and the Greek «μετρον» (measure) that accurately gives the content of the scientific discipline «measurement of quality» [5, p. 261].

Qualimetry is a scientific discipline that studies the methodology and problems of developing a complex of quantitative assessments of various objects quality - objects and (or) processes. The founders of the methodological principles of qualimetry are G.G.Azgalov, E.P.Reichman, etc.

Certainly, quantitative knowledge (quantification of the process) is a consequence of the occurrence of qualimetry, the scope of which constantly extends.

The constituent elements of expenditures accounting for nature protection activity require a quantitative quality assessment (quantification) that permits to identify the level of their performance, reasons for rejection, responsibility centers, as well as analyze the elements of the main indicators of accounting.

Differential assessment (assessment of particular components of the expenditure accounting for nature protection activity is a qualimetry tool, without which it is impossible to get an integrated assessment (quality assessment of the cost-accounting that is investigated).

We consider rational to apply differential, integral and mixed assessment methods that are time-tested to evaluate the accounting quality for expenditure of environmental protection, because you can define baseline quality in natural and value terms.

Therefore, the quality of expenditure accounting for nature protection activity characterizes the quality of the accounting process for these costs and is based on the comparison of the elements values of the actual status with the baseline.

Taking into account the results of researches of our predecessors there has been improved the algorithm of methods of complex evaluation of the expenditure accounting quality for environmental protection using the graphical image (in geometric units) according to GOST 19.701-90.

The basic postulate of selecting blocks of indicators groupings is the conducted research at 16 enterprises of Donetsk and Lugansk regions. As a result of studying the current state of accounting for environmental spending the key weaknesses have been revealed and improvements in the organization and methods of recording data in expenses have been implemented, that is the key to effective operation and implementation tool of the concept of a sustainable development of the industrial enterprises.

The above mentioned substantiates the expediency of distributing parameters into two blocks:

1. The first block: operational accounting of expenditure for nature protection activity. As the definition of documentary registration of the object, that is examined, in each center of expenses (a boiler-house, a lumberyard, etc), and timely provision of primary information in the financial service influences the completeness and accuracy of management and financial accounting.

Furthermore, it is advisable to consider not only the cost, but also physical indicators by source of their occurrence. The costs accounting system is not able to address all figures in real terms.

2. The second block: organization and methodology of expenditure accounting for nature protection activity. After all, perfection of the organization of analytical and synthetic accounting of costs, which we study, directly affects the level of quality of accounting information as the main source of data for internal and external users.

Each unit contains options that are in close interaction

and interdependence. On the one hand, they are a single entity, and on the other hand, they are independent indicators of the level of implementation, which influences the rational functioning of the whole system. They have been systematized by constructing a hierarchical structural scheme.

There have been developed more than fifty parameters of accounting quality for environmental costs. It is relevant to note the complexity of their design and the simultaneous or accumulated assessments. For example, in accordance with the parameter properties, prepared by the author, more weight is put on single elements (1.1, 1.2...), and according to other subjects they are less essential.

In this case, it is expedient for the subject that carries out an assessment and for highly qualified specialists, working in the given sphere, to achieve unity in the formulation of many component parts by an expert way.

Really, deep penetration into the content of each accounting dimension (normative, organizational, methodological, technical and technological) provides the option to set their properties.

Proceeding from the above mentioned, a number of parameters to each element according to blocks, which are confirmed by the expert commission composed of six highly qualified specialists: a director of a coal mine, a chief accountant, a deputy chief accountant, an environmental protection engineer, a markscheider.

The first block "Operative expenditure accounting for nature protection activity" contains about twenty parameters.

Parameters of the first block characterize the level of quality of operative expenditure accounting of environmental protection in areas of environmental activities. As stated above, the analytical accounting of the expenditure data plays an important role not only for internal but also for external users. Its validity depends on responsible cost centers.

To define parameters in the context of nature protection activity directions there has been detailed expenditure accounting, which are investigated by cost centres and places of their origin and there has been approved the list of delegated persons [9]:

- accounting of waste (seven parameters);
- accounting of expenses for the protection of atmospheric air (four parameters);
- accounting of expenses for water protection (five parameters);
- accounting of expenses for protection of land resources (three options).

Directions of environmental protection are closely interrelated. For example, waste heap pollutes the air, groundwater and land plots intended for it, and requires recultivation.

The implementation of the first unit contributes to the provision of timely presenting reliable primary documentation to the financial accounting of an enterprise.

According to the hierarchical tree there have been developed a number of parameters, containing the second block «Organization and methods of cost accounting for the nature protection activity».

The second block contains more than thirty parameters and criteria, confirming: provision of efficient performance of the document circulation schedule to account nature protection expenses; provision of authenticity of bonus payments to tariff rates; provision of structural subdivisions by specialized literature; definition of standards (limits); conformity of capacity of wastewater treatment facilities; validity of the values of the mass waste return to the plan of the actual implementation of the production program; correctness of filling personal profiles; observance of the established order of realising secondary materials; completeness of quantitative accounting of materials, nature protection and quantitative tracking of the movement of waste; execution of the insurance fees payment schedule at enterprises etc.

The contents of the parameters reflects the full judgment

concerning the level of expenditure accounting quality for nature protection, as each element, the implementation of which meets the statutory task, has been substantiated.

*Conclusions.* The conducted researches allow us to draw the following conclusions.

1. A high level of quality of the expenditure account for nature protection activity influences:

- economical use of the resources of industrial enterprises;
- prevention of illegal activities, fraud and mismanagement;
- reliability and timeliness of the information received as the main source for making informed managerial decisions.

2. There has been developed a parametric model of integrated assessment of accounting quality of environmental expenditures in the context of:

- operative expenditure accounting for nature protection activity outside of the realms of environmental activities;
- organization and methods of the expenditure account for nature protection activity.

The consistency of the developed quality parameters is the key to improving the methodical providing of an integrated assessment of the quality of accounting environmental costs.

3. We consider it expedient to develop a complex of measures on fulfilling certain constituents and strengthening controlling functions over implementation of the planned activities to enhance the quality of expenditure accounting, which are investigated.

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INTEGRATED QUALITY ASSESSMENT OF EXPENDITURE ACCOUNTING  
FOR NATURE PROTECTION ACTIVITY

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*Annotation:* Substantiation of methodical statements of improving the algorithm of implementing an integrated quality assessment of expenditure accounting for nature protection activity of state-owned industrial enterprises. The scientific novelty of the research results is the development of a parametric model of an integrated quality assessment of expenditure accounting for nature protection activity, that allows to define the level of quality of operating, management, financial and tax accounting data of expenditures on state-owned industrial enterprises. Implementation of the stated proposals and recommendations on improving the methods for assessing the quality of expenditure accounting, which are investigated, at industrial enterprises will increase analyticity, efficiency, timeliness, validity of the data about the costs. This will help provide clear and complete information for rational decision taking on quality management.

*Keywords:* integrated quality assessment of expenditure accounting for nature protection activity, a parametric model, a mixed qualimetric method, state-owned industrial enterprises.

УДК 338.436:633

ГОСУДАРСТВЕННОЕ РЕГУЛИРОВАНИЕ РАЗВИТИЯ ЛИЧНЫХ КРЕСТЬЯНСКИХ  
ХОЗЯЙСТВ НАСЕЛЕНИЯ В УКРАИНЕ

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*Аннотация:* В современных условиях личные крестьянские хозяйства населения являются составной частью многоукладной аграрной сферы экономики Украины, обеспечивая занятость населения, повышая доходы сельских семей, внося значительный вклад в решение продовольственной проблемы страны. Формирование необходимого уровня и условий их функционирования вызывает необходимость обоснования основных направлений государственного регулирования касательно их развития.

*Ключевые слова:* личные крестьянские хозяйства населения, сельскохозяйственное производство, государственное регулирование, развитие, государственная поддержка.

*Постановка проблемы.* Ввиду того, что общественный сектор не может полностью удовлетворить все потребности населения в продуктах сельскохозяйственного производства, важность деятельности личных крестьянских хозяйств (далее – ЛКХ) населения как составной части агропромышленного комплекса страны значительно возросла. Такое положение нуждается в государственном вмешательстве, которое в свою очередь означает усиление государственного регулирования, создания условий для адаптации сельскохозяйственных товаропроизводителей к рынку, обеспечение эффективности их производства с целью насыщения рынка отечественным продовольствием. В связи с этим, одной из наиболее важных форм регулирования агропромышленного сектора является государственная поддержка.

*Анализ последних исследований и публикаций.* На сегодняшний день существует значительное количество научно-обоснованных, фундаментальных исследований относительно государственного регулирования сельскохозяйственного производства. Существует ряд законодательных и нормативно-правовых актов, которые регулируют отношения в аграрной сфере. Невзирая на это положение украинского села остается кризисным, что влияет на значительный рост цен на продовольственные товары.

В то же время, в действующем законодательстве Украины вне поля зрения остается социально-экономические потребности ЛКХ населения. Как следствие, недостаточное понимание теоретических основ функционирования ЛКХ приводит к огромным экономическим потерям в стране.

Обоснованию направлений государственного регулирования направленного на обеспечение развития сельскохозяйственных предприятий в Украине посвященные труды В.Г. Андрейчука [1], П.И. Гайдуцкого [2], С.И. Демяненко [4], Г.В. Довбиша, С.О. Ковалевой, П.Т. Саблука, Г.В. Спасского, А.А. Хвасенко, М.И. Хорунжого [3], В.В. Юрчишина и других ученых.

В трудах ученых большое внимание уделено вопросам реализации государственного регулирования для аграрной отрасли в целом. При этом остаются не решенными вопросы государственного регулирования развития ЛКХ населения.

*Постановка задания.* Целью написания статьи является попытка обоснования направлений государственного регулирования развития ЛКХ населения в условиях рынка.

*Изложение основного материала исследования.* Сельскохозяйственное производство представляется уникальной сферой деятельности народного хозяйства. В отличие от других отраслей реального сектора экономики эта отрасль в большей мере зависит от естественных факторов, уровня обращения вложенного капитала и характеризуется малой инвестиционной привлекательностью, высокой трудоемкостью и финансовой нестабильностью хозяйничающих субъектов.

С переходом к рынку, сектор агропромышленного производства оказался наиболее неприспособленным к экономическим изменениям и неспособным самостоятельно реструктуризировать организационную и экономическую систему производства. В этом секторе существуют больше всего нерешенных проблем, в частности проблемы приватизации и рынка земли, создания фермерских хозяйств, ценообразования на сельскохозяйственную продукцию, отношений между производителями сельскохозяйственной продукции и предприятиями промышленности, банками, сбытовыми организациями. Не менее сложным вопросом является ограничение или отмена государственной поддержки из государственного бюджета сельскохозяйственных товаропроизводителей.

Да, за последние годы недостаточно эффективно развивается крупнотоварный сектор аграрной экономики, объемы производства валовой продукции в сельскохозяйственных предприятиях остаются на уровне 29,4 – 34,1% в общем объеме, судьба крестьянских