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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 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 recourses to enhance the ecological protection activities and implement informational support of environmental controlling.

The development of environmental l 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.

Key words: Accounting, Management, Financial Reporting.

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