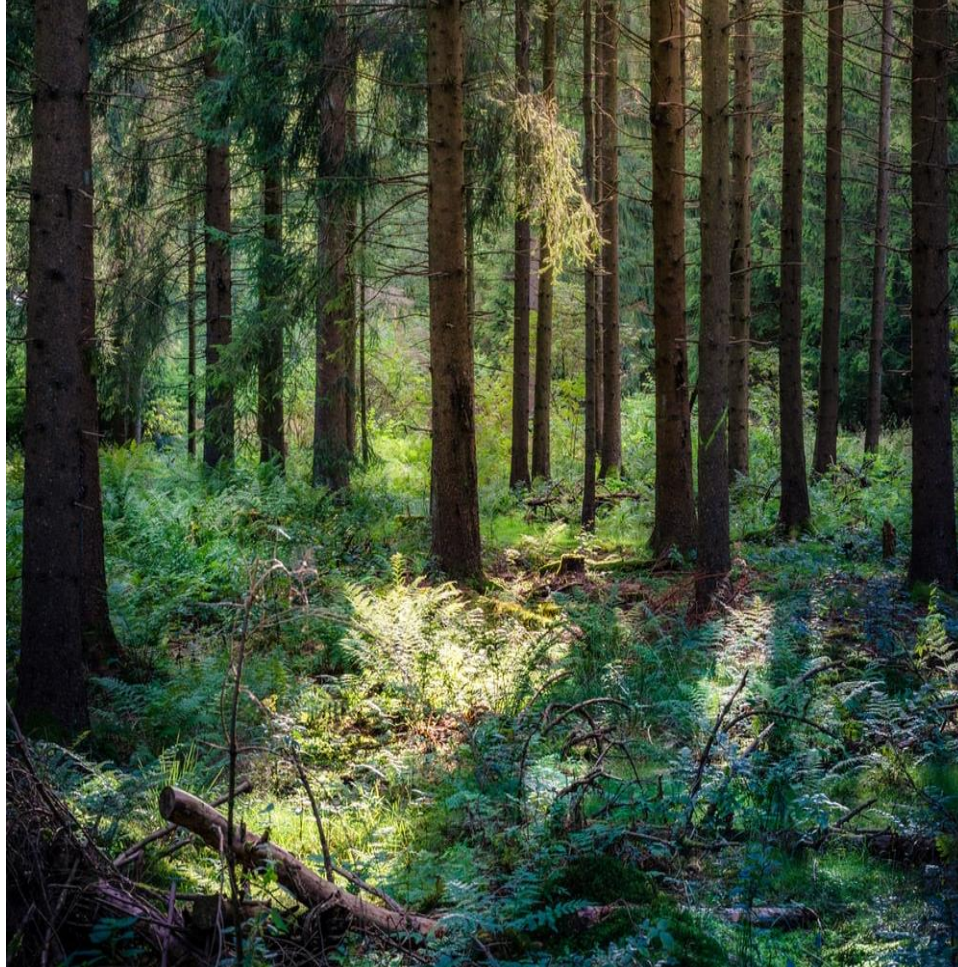




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ACCOUNTING, ANALYSIS AND AUDIT IN ENSURING THE SUSTAINABLE DEVELOPMENT OF GREEN ECONOMY

“EcoMining: Development of Integrated PhD Program
for Sustainable Mining & Environmental Activities”





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- Information support of economic phenomena and processes today is a prerequisite for the development of effective management strategy, which is the basis for improving the efficiency of all economic activities without exception. In the context of growing demands for economic information, it is important to highlight and clearly differentiate the individual components of the information environment. For forestry, this issue is actualized due to the peculiarities of forest management, the length of the production cycle, which complicates the objective reflection of business operations in the formation and use of forest assets.
- The aim of the study is based on providing theoretical approaches to the system of accounting and audit of rational forest management, which will improve the efficiency of forest management through the use of a set of institutional mechanisms of economic and environmental assessment, reflection and control of the use of forest biological assets, taking into account the dynamic balance of environmental, economic and economic balance, environment and society.



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Forests in Europe, dated end of the 2020

Country	The total area of the territory of the country, thousand hectares	Area of forested land, thousand ha	Forests, %
Ukraine	60370	9675	16,0
Sweden	45218	27264	60,3
Finland	33814	21883	64,7
France	54919	15156	27,6
Spain	50596	13509	26,7
Germany	35702	10740	30,1
Italy	30132	9857	32,7
Poland	31268	8942	28,6
Norway	32376	8710	26,9
Belarus	20767	7850	37,8

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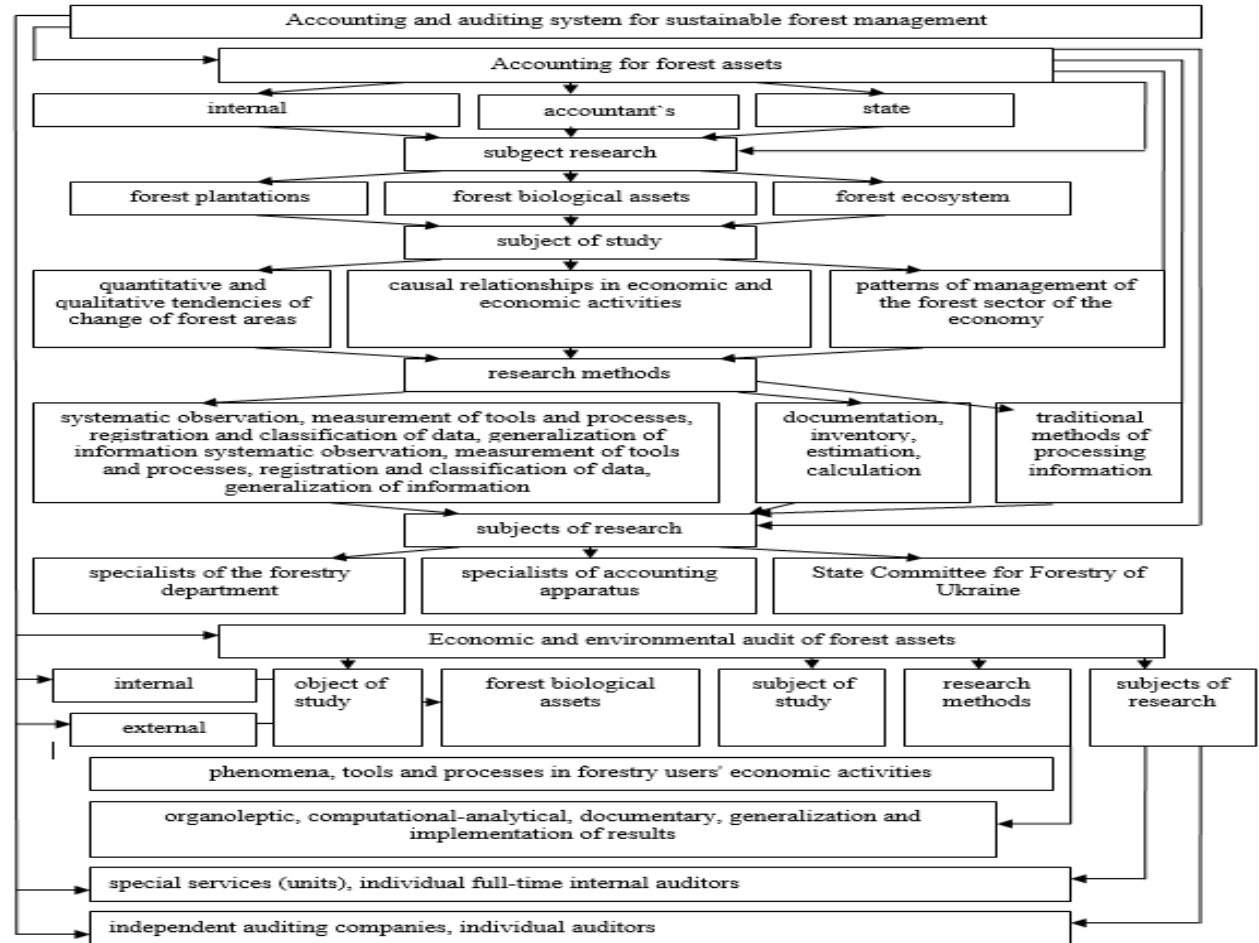
Comparative analysis of the material damage established and compensated by the guilty persons caused as a result of violation of the legislation in the field of forestry and hunting and hunting for 2018-2020

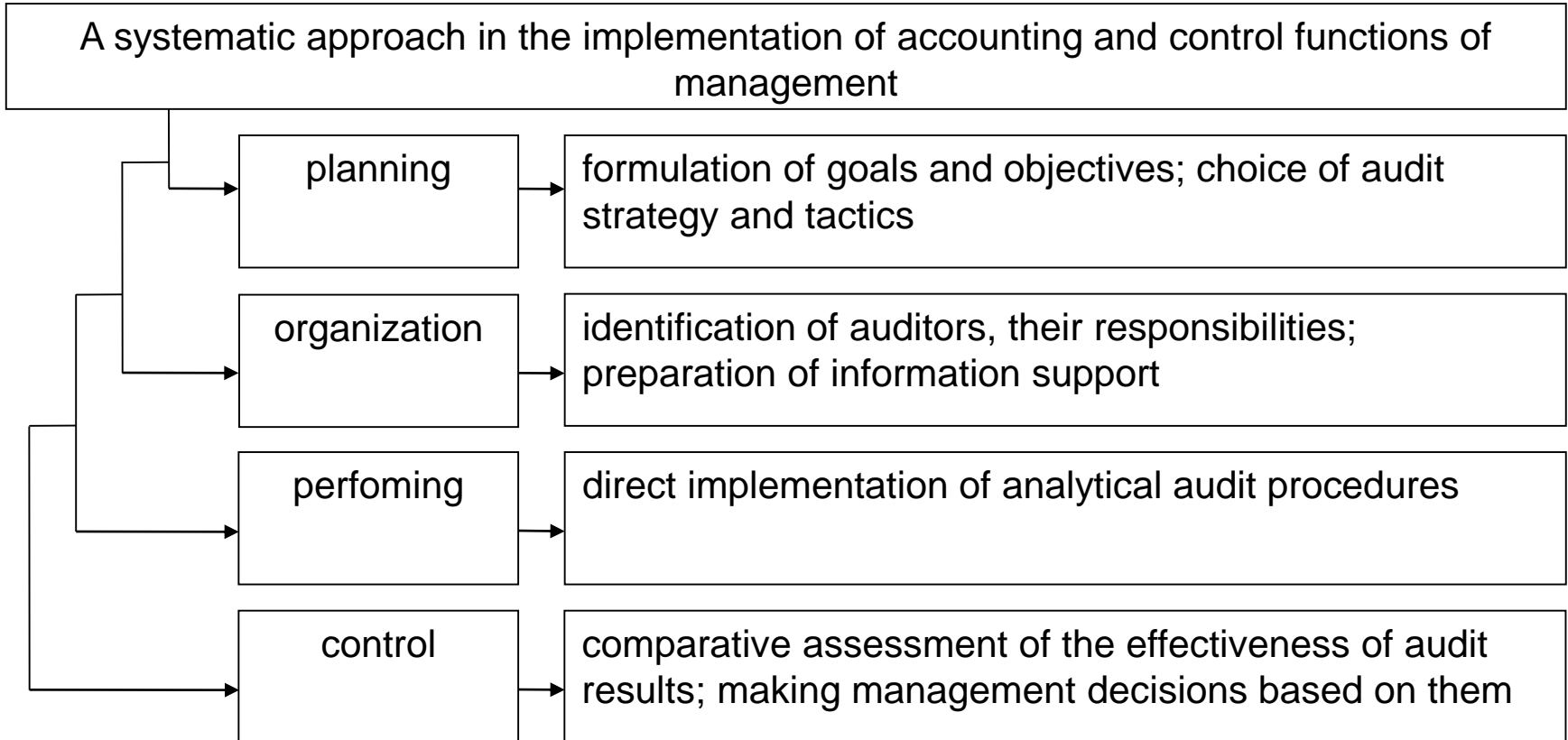
Violation of the law	2018	2019	2020
Detected, thousand UAH	16 309,4	26 692,6	1 7760
Reimbursed, thousand UAH	6 242,3	8 144,7	6 613,9
Reimbursed,%	38,3	30,5	37,3
Absolute deviation, thousand UAH	10 067,1	18 547,9	11 146,1

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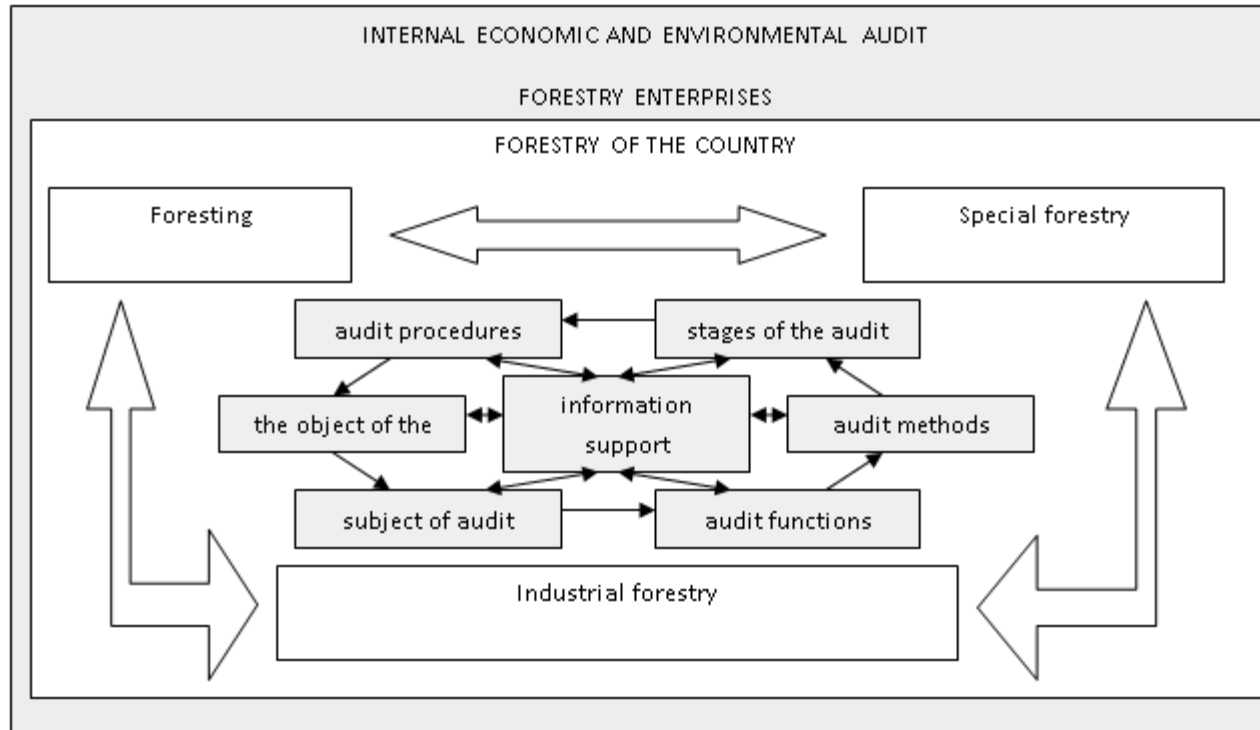


**The system of
accounting and audit
support of rational
forest management**





The algorithm of implementation of accounting and control function of management



Model of internal economic and environmental audit of forestry enterprises

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- The search for opportunities and the development of practical recommendations for improving environmental safety, biodiversity conservation and sustainable forest management should be based on a systematic study:

• 01

- ways of improving industrial environmental control;

• 02

- possible steps to improve the forest ecosystem protection management system

• 03

- the most effective available technologies for accounting of forest assets, advanced rational development of forest resources and mechanisms for timely and complete reproduction of forest plantations

- Today's World green economy trend is not only about nature management in real day to day life, it is also about information support and assurance of such management, that is based on nature managing accounting procedures. It assures base for green economy development planning and control of its performing through the permanent analysis of changes and its impact on future green economy parameters. Green economy needs management approaches of permanent optimization that is based on effective and trustworthy data provided by qualified persons – auditors. Green economy audit, that is based on accounting and analytic data provides directions of strategic effective segment development to overcome World ecological problems. Nowadays there is only one world-known instrument that provides really independent analysis and recommendations of different process optimization - audit. Green economy also is under its sphere of influence and needs to be considered as "must".
- Thus, balancing the cost structure, strengthening the internal control over the processes of restoration and use of forest biological assets, will contribute to the deepening of rational forest exploitation, based on environmentally sound and cost-effective principles. The practical value of economic and environmental audit under these conditions is to improve the mechanism of making effective management decisions to increase the resource potential of forestry, as a necessary prerequisite for ensuring sustainable forest management.



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• Thank You!

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