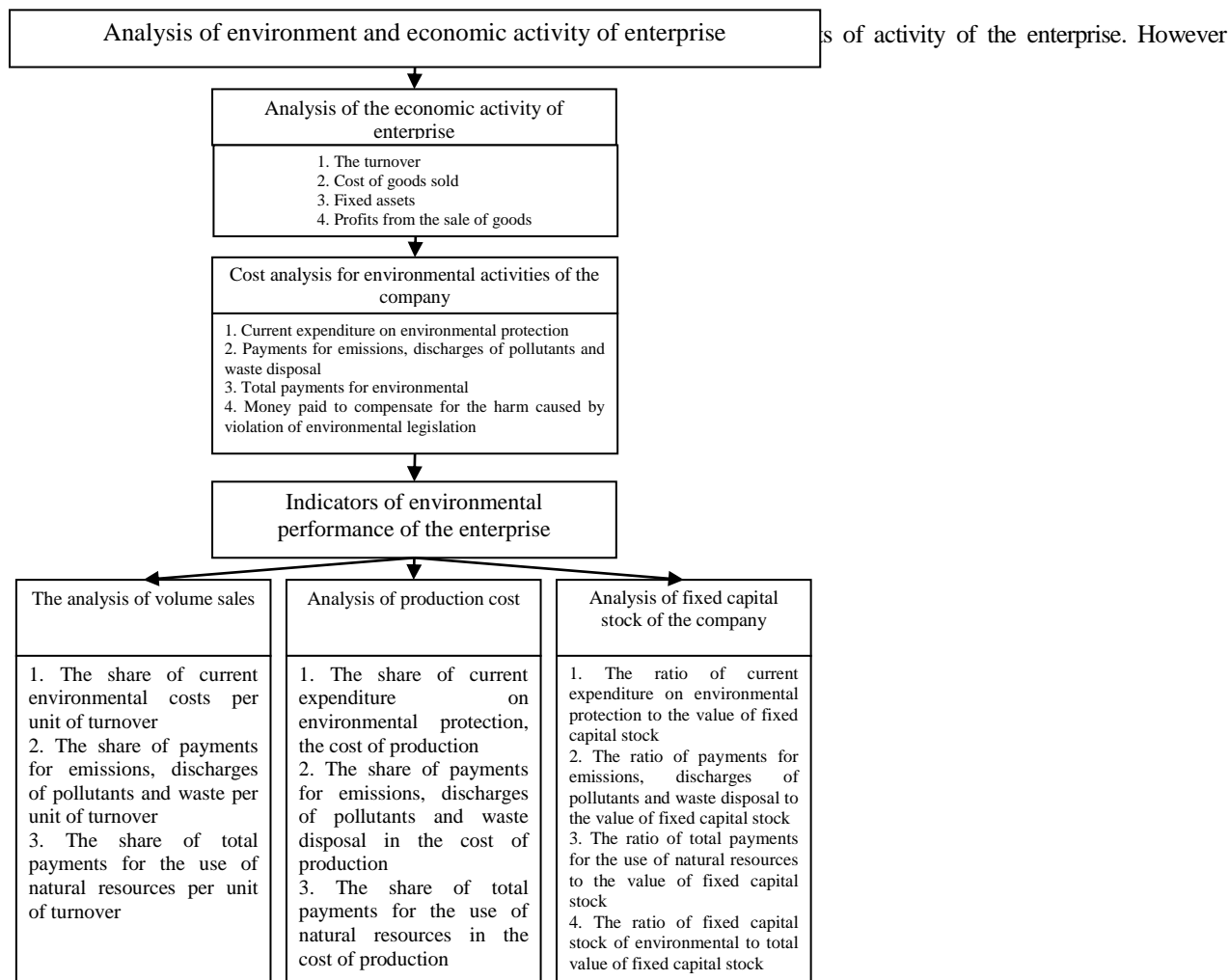


ENVIRONMENTAL AND ECONOMIC ASSESSMENT OF THE ACTIVITY OF ENTERPRISES

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Any business entity, regardless of the activity has an impact on the environment. Saving the environment and reducing impact to it can be achieved through economic mechanisms for managing the business. In this case the introduction of the system management subsystem of the environmental management processes will be efficient.



frequently environmental significant characteristics are separately considered from economic parameters of functioning of the enterprise in spite of the fact that environmental costs directly influence the cost price and on profit of the enterprise. During the analysis all is necessary for considering aspects of activity of the enterprise in aggregate, in interrelation; only it allows to reveal the reasons significant economic and environmental problems, their possible consequences and variants of decisions for the enterprise.

The general view of the environmental and economic analysis of the activity of enterprise and definition of the system of parameters of environmental and economic assessment is presented in the figure 1.

The environmental and economic assessment forms the information base facilitating decision-making in the field of operation of business, both concerning use of financial resources, and concerning environmental management. The most important tool for environmental and economic assessment of activity of the enterprise represents the system of the environmental and economic indicators, which is a combination of quantitative characteristics that define and compares the results of the economic activities of enterprises with its impact on the environment.

At carrying out of the analysis of parameters of financial and economic activity first of all it is necessary to pay attention to parameters of economic productivity: to proceeds from realization of production, profit, to the income, their dynamics and structure, and also possible ways of their improvement. Also dynamics of the cost price of production, its structure is analyzed, directions of its decrease are outlined; parameters of profitability, use of the basic means, number of workers, a level of charges on a payment.

The analysis of dynamics and structure of payments for environmental pollution allows to define a direction of the most negative influence of the enterprise on an environment so that at development of plans of nature protection actions to pay to this direction primary attention. If the increase in a payment for pollution depends on quantity of the thrown out harmful substances, dumped sewage or formed waste at planning environmental protection actions the administration should make a decision on

economic feasibility of further use of sources of pollution, reequipment, change of technology with the purpose of decrease in weight of polluting substances. If the increase in payments for pollution is connected with high rates of the environmental tax it is necessary to pay attention to change of structure of waste, emissions, dumps of polluting substances with the purpose of decrease in their class of danger which causes the high rate of a payment. Economic efficiency of these actions will be shown in decrease in tax loading and by that in decrease in the cost price of production.

At the analysis of the basic means of environmental protection purpose their share in a total cost of the basic means, a share of payments for environmental pollution in costs of the basic means of nature protection purpose, the attitude of current expenses for preservation of the environment to cost of the basic means of nature protection purpose is considered. These parameters are necessary for considering in dynamics that will allow to make the conclusions about technological condition of the basic means of environment protection purpose. Reducing of these parameters can be connected with their overload, reduction of productivity and decrease in quality of work.