



IQTISODIYOT va TARAQQIYOT

Ijtimoiy, iqtisodiy, texnologik, ilmiy, ommabop jurnal



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08.00.17 Turizm va mehmonxona faoliyati

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IMPROVING THE ACCOUNTING FOR ENVIRONMENTAL LIABILITIES AND PROVISIONS IN THE BUILDING MATERIALS INDUSTRY

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Abstract. This thesis examines the accounting treatment of environmental liabilities and provisions in the building materials industry. It proposes a systematic approach to their recognition, measurement, and disclosure in accordance with IAS 37. The proposed approach is intended to improve the transparency of financial reporting and support timely preparation for future environmental expenditures.

Keywords: environmental liabilities, provisions, contingent liabilities, disclosure of contingent liabilities, IAS 37, environmental fines, environmental accounting, financial transparency.

Annotatsiya. Mazkur tezisda qurilish materiallari sanoatida ekologik majburiyatlar va rezervlarni hisobga olish masalalari ko'rib chiqilgan. Ularni IAS 37 talablariga muvofiq tan olish, baholash va moliyaviy hisobotlarda ochib berish bo'yicha tizimli yondashuv taklif etilgan. Mazkur yondashuv moliyaviy hisobotlarning shaffofligini oshirish va kelgusidagi ekologik xarajatlarga o'z vaqtida tayyorgarlik ko'rishga xizmat qiladi.

Kalit so'zlar: ekologik majburiyatlar, rezervlar, shartli majburiyatlar, shartli majburiyatlarni ochib berish, IAS 37, ekologik jarimalar, ekologik hisob, moliyaviy shaffoflik.

Аннотация. В тезисе рассматриваются вопросы учета экологических обязательств и резервов в промышленности строительных материалов. Предлагается системный подход к их признанию, оценке и раскрытию в финансовой отчетности в соответствии с требованиями IAS 37. Данный подход направлен на повышение прозрачности финансовой отчетности и своевременную подготовку к будущим экологическим расходам.

Ключевые слова: экологические обязательства, резервы, условные обязательства, раскрытие условных обязательств, IAS 37, экологические штрафы, экологический учет, финансовая прозрачность.

INTRODUCTION

The activities of enterprises in the building materials industry are associated with the emission of gases and dust into the atmosphere, the pollution and consumption of water resources, and the generation of production waste. This imposes various environmental obligations on such enterprises. These obligations include environmental fines, state fees, waste recycling costs, natural resource use payments, environmental risks, liabilities, and provisions for the future restoration of damaged facilities. In current accounting practice, there are opportunities to improve the separate recognition and disclosure of environmental liabilities. Further development of these accounting procedures can contribute to a more comprehensive presentation of enterprises' environmental obligations and support the timely allocation of resources required to meet them. This thesis proposes a transparent and systematic model for accounting for environmental liabilities and provisions.

According to the proposed approach, environmental obligations are classified into four appropriate categories and recorded in separate accounts depending on their nature. Current environmental liabilities, including fines, compensation payments, and state fees, are recorded in Account 3200, "Current Environmental Protection Expenses." Investment obligations related to waste recycling and the modernization of monitoring systems are recorded in Account 0600, "Environmental Protection Investment Costs." Liabilities related to the restoration of damaged facilities are recognized as provisions under Account 8540. Contingent liabilities that do not meet the recognition criteria are not recognized in the statement of financial position but are disclosed in the notes to the financial statements, unless the possibility of an outflow of resources is remote. For each obligation, its name, type, amount, supporting document, date of occurrence, payment term, and related facility are specified. The practical application of this approach is presented in Table 1.



Table 1
Proposed Accounting Treatment of Environmental Obligations¹

Environmental obligation	Classification	Amount, UZS million	Proposed analytical account/subaccount	Supporting document	Explanatory note
Fine for atmospheric pollution	Current environmental liability	150	Account 3200	Environmental inspection report	Related to the replacement schedule for air-filtering equipment
Waste recycling expenditure	Environmental investment cost	275	Account 0600	Purchase agreement	Contract concluded with an external contractor
Provision for land restoration	Provision under IAS 37	600	Account 8540	Internal decision based on IAS 37 requirements	Recognized annually as a provision
Compensation for water pollution	Current environmental liability	100	Account 3200	Water-resource inspection report	Related to water use above the established limit
Modernization of the air-monitoring system	Environmental investment cost	420	Account 0600	Technical project and cost estimate	Installation of a new generation of monitoring sensors
Potential fine related to waste disposal	Contingent liability	300	Disclosure in the notes to the financial statements	Internal audit risk assessment	Proceedings are ongoing

The proposed model is developed in accordance with International Financial Reporting Standards, particularly IAS 37, "Provisions, Contingent Liabilities and Contingent Assets." According to this standard, environmental liabilities that are likely to result in an outflow of resources and whose amounts can be reliably estimated are recognized as provisions in the balance sheet. Obligations with a lower probability of occurrence or amounts that cannot be reliably estimated are disclosed as contingent liabilities in the notes to the financial statements. For example, an enterprise may recognize an annual provision of UZS 600 million for the restoration of land affected by sand extraction. At the same time, a potential fine of UZS 300 million related to waste disposal may be recorded off-balance sheet until the relevant proceedings are completed. Such separate recognition increases the reliability of the enterprise's financial statements and demonstrates its level of preparedness for future environmental costs.

To ensure transparency, environmental obligations should be recorded by product type, workshop, and technological production line. On the one hand, this makes it possible to calculate relevant indicators and strengthen internal control. On the other hand, it creates a reliable information base for auditors, investors, and state regulatory authorities. At the same time, financial and environmental accounting should be integrated. The financial consequences of environmental activities, including fees, fines, and resource-related costs, directly affect the overall financial results. Therefore, continuous information exchange between financial and management accounting systems is necessary.

CONCLUSION AND SUGGESTIONS

In conclusion, the separate recognition of environmental liabilities and provisions in relevant accounts, together with the disclosure of contingent liabilities in accordance with IAS 37, can contribute to a more accurate presentation of an enterprise's environmental obligations. This approach may support alignment with international accounting practices, improve the transparency of financial information, and strengthen preparedness for future environmental expenditures. It is therefore advisable to incorporate the proposed model into the enterprise's accounting policy and present information on environmental obligations in a separate section of the audit report.

¹ Source: Compiled by the author.



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