

Economic essence of ecological aspects of coal producer's activity and ways of its research

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Research Methodology: Methodological basis of this work is methods of statistical analysis and logical generalization, method of theoretical generalization, dialectics, logics, systematic and historically-economic analysis, induction and deduction and also institutionalizing analysis. The sources of information are scientific works of Ukrainian and foreign scientists, law and regulation acts in the field of accounting and environmental impact of economic processes.

Results: The purpose of this paper is to analyze the existing approaches to the determination of economic essence of ecological aspects of coal producer's activity and its place in general financial and economic activity of economic entity.

Novelty: Scientific novelty of this research lies in development of a conceptual framework for further integration of ecological aspects of activity into the system of accounting coal producers.

The practical significance: This article deals with Ukrainian and foreign economic scientists' views on essence of "ecological aspects" of coal producer's activity. The structure of enterprise ecological activity is defined taking into account branch peculiarities of mines. The categories of "enterprise ecological activity" and "ecological accounting" are separated from methodology of accounting point of view. "Ecological aspects" of coal producer's activity are stressed for accounting and accounting report making.