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[DOI: 10.24412/2520-6990-2021-15102-9-12](https://doi.org/10.24412/2520-6990-2021-15102-9-12)**GROWTH OF THE MISSION OF BIOLOGICAL ASSETS**

Large-scale production of agricultural products is a driving force for the development of agriculture, which has the most important distinctive features, namely, that the main means of production are living organisms (plants, animals).

The continuity of the process of agricultural production is ensured by biological assets, which are divided into separate groups on certain grounds.

In accounting, biological assets should be considered as living organisms in agricultural activities, which by their functional purpose serve to obtain not only economic but also social and environmental benefits in the future.

The article considers the functions of biological assets due to their biological diversity and, accordingly, use. It is established that the scale of biofuel production increases the importance of biological assets, which lies in the plane of rethinking the role of agricultural activities for social and environmental factors of human development.

Keywords: *biofuel, biological assets, agriculture, living economy.*

Introduction. The increase in the use of biofuels in the world is happening quite rapidly, due to the growing understanding of the world community of the need to replace natural fuels with alternatives in order to minimize the harmful effects on the environment and address climate change.

Large-scale production of biofuels is a driving force for the development of agriculture, which has the most important distinctive features, namely, that the main means of production are living organisms (plants, animals).

The continuity of the process of agricultural production is ensured by biological assets, which are divided into separate groups on certain grounds. Therefore, there is a need to allocate their functions, which is important for element-by-element economic analysis, accounting and appropriate management decisions. Therefore, the purpose of writing this article is to study and substantiate the functional significance of biological assets.

Analysis of recent research and publications. Many scientists deal with the problems of production and use of alternative types of energy resources, the formation of the market of bioenergy resources and its segment - biofuels - namely: I. Kirilenko, L. Goysyuk, V. Zhuk, Y. Karamazin, E. Kirilyuk, G. Kaletnik and others. The analysis and assessment of the country's potential in the development of agricultural production, which is the main source of food and energy security in the world, needs further study.

The purpose of the article. The search for alternative sources for biofuel production leads us to rethink the role of agriculture today. Therefore, the purpose of writing this article is to study and substantiate the great importance of biological assets for energy security in the world.

Presenting main material. The importance of biological assets is due to the fact that they are the main part of the production of agricultural enterprises, for which it is the main source of income. The condition and efficiency of their use is one of the conditions for successful business.

Therefore, first of all, it is necessary to allocate the first function of biological assets, namely:

1) The function of economic growth.

Today, Ukraine has a strong natural and biological potential, which allows to turn agriculture into an investment-attractive sector of the economy, as Ukraine occupies a third of the total area of Central Europe and owns almost 40% of the world's chernozems - the most fertile soils.

Given the natural and climatic and other features of the country, its significant potential in the development of agricultural production (sugar beet, grain, potatoes, horticulture and animal husbandry), Ukraine may in the future produce agricultural products in large quantities.

No less important place in the economy of Ukraine is occupied by the livestock industry. This is primarily the provision of the country's population with food, jobs, food and processing industry - raw materials, crop production - organic fertilizers.

It should be noted that the growth of biological assets indicates the huge potential of the country in the agricultural sector and the economy as a whole, as biological assets play a major role in addressing global issues of material prosperity, raising the standard of living, which is the basis of economic growth.

The main condition for successful socio-economic development of the country is its adequate food security. Therefore, we consider it appropriate to identify the following function of biological assets:

2) The function of social and food security.

As an important part of public policy, food security affects various aspects of the life of the individual, village, city, region and the state as a whole. Food security is achieved by ensuring the physical and economic availability of food. Thus, food security involves: physical accessibility, economic affordability of food and food security. Physical accessibility means the possibility of obtaining food products that are available in the country in the required volume and range, and their supply to the consumer is uninterrupted.

Ukraine has significant potential in the entire agribusiness sector that can be used to reduce the global

food deficit. Agricultural products have been and always will be a liquid commodity, as they form the basis of the country's food security.

Biological assets meet the needs of the population in food. At the same time, they act as a raw material base for the processing industry and bioenergy. And in

order not to cause competition between energy and food crops, we believe that the production of energy raw materials requires the allocation of separate lands, so as not to create a problematic situation with food and not to harm the environment (Fig. 1).

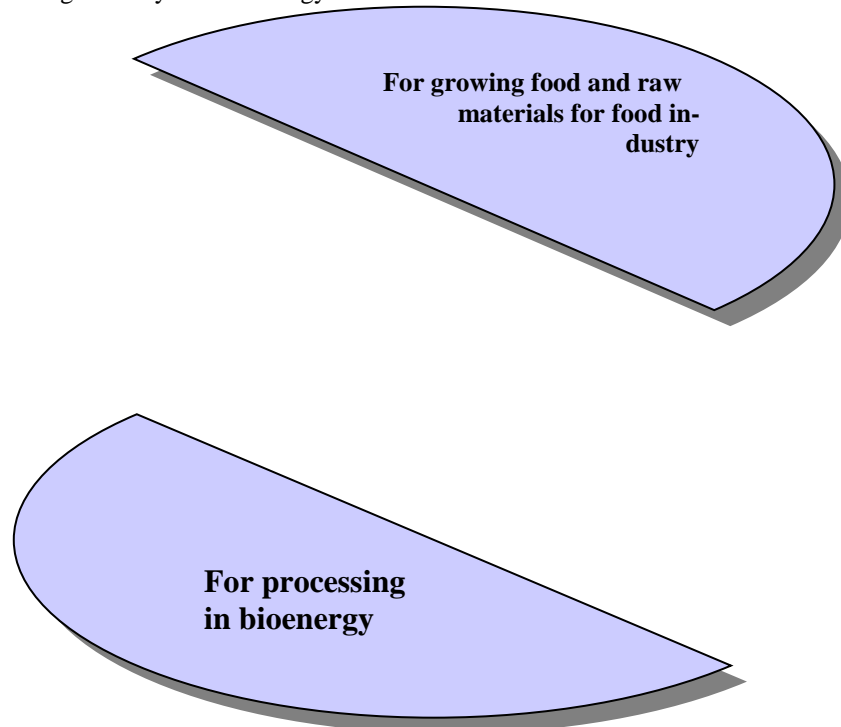


Fig. 1. Land use for biological transformations of biological plant assets

Source: own development

For Ukraine, the issue of food security is especially important, because over the years of socio-economic transformation, the production of agricultural products and food products has decreased, and food security has fallen to a critically dangerous level [3].

One of the most important distinctive features of agriculture is that the main means of production are living organisms (plants, animals). Since biological assets ensure the continuity of the process of agricultural production through biological transformations, as a result of which the company receives agricultural products and / or additional biological assets, we distinguish their following function:

3) The function of production and integration interaction.

The peculiarity of biological assets is that they are living organisms (animals and plants) that materialize in a certain form. The main purpose of the asset is to generate economic benefits that are considered as a factor of production (economic resource) [5].

Every living organism performs a certain biological function, which either begins a process, or serves as its intermediate link, or completes it. Such coordinated and interconnected activity of living organisms is closely related to the environment.

G. Kireitsev notes that the peculiarities of reproduction processes in agriculture are due to the laws of biology. "Agricultural products," says the author, "have a different purpose. One part of it is sold for industrial processing, the other is left to continue the processes of

biological reproduction. A number of agricultural products are used for domestic production and non-production consumption (except for biological reproduction processes) [4].

Aiming to obtain economic benefits from the sale of manufactured products in agriculture, man burdens the exploitation of natural resources. Significant in this respect is the concept of physiocrats, who saw the source of wealth and prosperity of the nation exclusively in the development of agriculture.

The only productive work was recognized as work that contributes to the emergence of a "pure product". The net product is created exclusively in agriculture - it is annually produced wealth that forms the income of society and is a surplus of goods obtained after deducting the cost of their production.

Obviously, nowhere is the increase in production so evident as in agriculture. Pure product is seen as a gift of nature, which stimulates the development of "natural order", ie the supremacy of natural laws over economic ones. The development and reproduction of a clean product largely depends on ensuring optimal and high-quality conditions for the implementation of biological transformations of natural resources.

The main purpose of biological assets in agriculture is the creation of living organisms. Even in antiquity, philosophers could not see any source of "natural wealth" other than agriculture. The undeniable merit of physiocrats is their defense of the theory of the origin (source) of wealth in the sphere of production, and not in exchange [1].

With the adoption of Accounting Regulation (Standard) 30 "Biological Assets" not so much put an end to the discussions on the existence of sectoral features of agricultural accounting, as recognized the need to reflect in the accounting and reporting of biological and natural resource potential - physical capital - "living" economy [1].

Therefore, we consider the fourth function to be a mandatory function of biological assets:

4) The function of the physiocratic mission.

The functions of biological assets and the new definition formed by us will be shown in Figure 2.

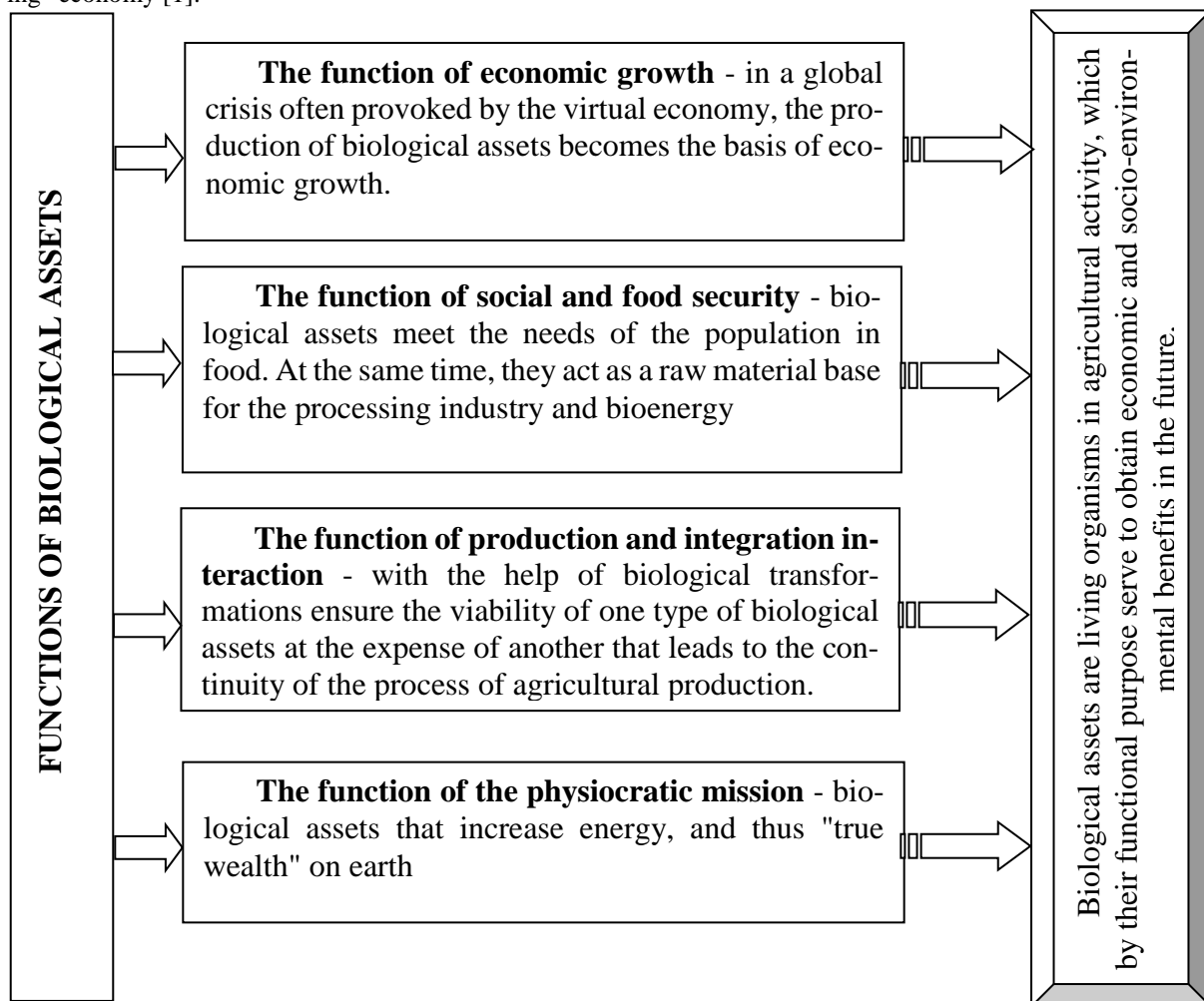


Fig. 2. Substantiation of the functional significance of biological assets

Source: own development

Biological assets, as living organisms, are a reference point for the primary development of the economy, which, unlike industry, do not destroy, but increase true wealth on earth (V. Vernadskiy).

Agriculture as a sphere of "living" should be a universally recognized priority not only in government circles, among business entities, but also have priority in the development of scientific and theoretical basis for economic development. Academician Vernadsky's separation of the concept of "living" economy and its priority among the entropy and virtual spheres of human activity is an objective basis not only for building a separate specialized accounting, but also the need to form a new paradigm [1].

Conclusions. The search for alternative sources for biofuel production leads us to rethink the role of agriculture today.

Therefore, in accounting, biological assets should be considered as living organisms in agricultural activities, which by their functional purpose serve to obtain not only economic but also social and environmental

benefits in the future.

The most important objects are the objects of accounting of the so-called "living" economy, the importance of which is crucial not only for agricultural enterprises, but also for Ukraine - in its mission in the global world [1].

Unlike other sectors of the economy, the agricultural economy is antientropic, renewable in natural characteristics. In the near future, the agricultural sector will implement the mission of food and energy security of the world.

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SCIENTIFIC APPROACHES TO THE ESSENCE OF ENVIRONMENTAL SAFETY

Abstract.

The article considers the provisions of legislation, science and theory on topical aspects of formulating the definition of environmental safety. The latest publications on this topic of domestic ones are analyzed and foreign authors. Theoretical approaches to the formation of the concept of "environmental safety" are studied. The main theoretical approaches to the definition of this concept are considered. A comparative description of the definition of environmental safety by a number of authors is carried out

Keywords: *ecology, safety, ecological safety, ecological activity, sustainable development*

The current state of the ecological situation in the world consistently proves the need for coordinated cooperation of economic entities at different levels to identify and overcome existing environmental threats and prevent new ones. Ukraine, as a partner of the EU countries, must adhere to European norms and standards in the environmental sphere and the main priority of environmental policy, universally recognized for all EU countries – the prevention of environmental pollution through environmental foresight and prudence.

In the current conditions of development of public relations in Ukraine, given the excessive anthropogenic and man-made impact on the environment and the crisis, environmental security is one of the priorities of state policy of Ukraine.

It is possible to understand the essence of ecological safety, as well as to envisage common ways of solving organizational and economic problems of its provision by defining the foundations of its general theory.

The concept of "environmental safety" has no scientific definition, although many scientists are studying the relationship of the environment with business entities. Therefore, in order to clarify the essence of the concept of "environmental safety", we will consider its components separately: "ecology" and "safety".

The term "ecology" was first introduced into scientific usage by the German biologist and naturalist E. Haeckel. He defined the concept of "ecology" as knowledge of the economics of nature, the simultaneous study of all relationships of living with organic and inorganic components of the environment [3, P. 10].

At the end of the twentieth century ecology is interpreted as a set of fundamental and applied disciplines, the main task of which was the preservation of life and civilization on the planet, the system of sciences about the Earth and its environment, which focuses on living organisms, man [21, P.64].

At the beginning of the XXI century. the concept of "ecology" began to be used in political programs as a factor determining the development of material production and social culture. Strategically, it is the science of human survival and overcoming the global environmental crisis. Thus, the activities of economic entities are inseparable from the environment, the environment and conversely.

Regarding the interpretation of the concept of "security", in the scientific literature there is no single approach to its definition. There are a large number of definitions that differ in content but do not contradict, but complement each other, reflecting different aspects of the essence of security as a category.

The American researcher A. Wolfers noted that security in the objective plan implies the absence of threats to acquired values, and in the subjective - the absence of fear that these values will be harmed, that they will be destroyed [20].

A. Vozzhennikov understands security as "... state and degree of protection of the subject from threats, damage, damage or evil", with the possibility of isolating the subjects of security, but without further concretization [1, P. 26].

The definition given by V. Tambovtsev is similar in content, but with the possibility of separating the boundaries of security (danger). Thus, he notes that "... security should be considered a state of the subject, which means that the probability of undesirable changes in any of its qualities, the parameters of its property and its environment are small (less than a certain limit)" [16, P. 45].

Scientifically generalized definition of "security", which is universal in terms of choosing its object, is the definition of V. Senchagov: "security is the state of the object in the system of its relations in terms of ability to survive and develop in internal and external threats, as well as the actions of unpredictable and difficult to