

от реализации продукции, что связано с изношенностью основных средств предприятия (более 60 %).

Анализ платежеспособности предприятия показал, что на первое января каждого года анализируемого периода оно было не в состоянии погасить свои краткосрочные обязательства мобильными активами, а только могло покрыть текущие обязательства ликвидными активами.

Доля дебиторской задолженности в общей сумме оборотных активов увеличилась в 3 раза, что говорит об увеличении отвлечения из оборота оборотных активов. Коэффициент оборачиваемости дебиторской задолженности уменьшился более чем в 4 раза.

При анализе кредиторской задолженности установлено, что она постоянно росла, равно как и ее доля в общей сумме краткосрочных обязательств. Также наблюдался рост (в 3 раза) доли просроченной кредиторской задолженности в общей ее сумме.

Подводя общий итог работы, можно сказать, что финансовое положение ОАО «Полесье» ухудшилось, снизилась его платежеспособность. Но все же предприятие остается платежеспособным, в лучшую сторону изменилась структура активов, а значит, есть предпосылки по более эффективному использованию капитала.

## **THE PROTECTION OF THE ENVIRONMENT AND ECOLOGICAL CERTIFICATION IS A GUARANTEE OF THE STABLE DEVELOPMENT OF BELARUSSIAN ENTERPRISES**

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The national strategy of the stable development of the Republic of Belarus deems it necessary to introduce ecologically oriented methods of management, which provide a well-balanced economic development, including environmental protection and future generations' interests.

The stable development is considered to be such a development of society, which implicates human influence on the environment. And this influence is left within the limits of the economic capacity of biosphere. Consequently, the natural environment isn't destroyed.

The complex of the international standards ISO series 14000 creates a normative and methodic basis for the introduction of ecologically oriented methods of management.

The system ISO is not directed towards quantitative parameters and there's no need to use any special technologies. The main idea of series ISO 14000 is the idea of the system of ecological management at an enterprise.

That is why the main document of this standard is considered to be ISO 14001 „Specifications and instructions for use of the ecological management systems“. All other documents are used as auxiliary ones. An organization will have to fulfill a number of requirements connected with the staff teaching, its readiness for casual situations, and monitoring the main parameters of influence on the environment. Besides, an enterprise should conduct a recurrent audit of the ecological management system, which may be implemented by their own forces as well as by independent experts.

So, the main tasks of ecologically oriented managing system are:

- to establish the status of ecological certificate and eco-friendly products' sign by a state specially authorized body as a guarantee of ecological security of the certification object;
- to provide ecological security of technological process, equipment, productions and produce;
- to prevent the import of ecologically dangerous products to the country;
- the integration of the countries economy into the world market;
- export assistance and increasing the competition possibility of the national product;
- to fulfill the international obligations of Belarus in the realm of the environmental protection.

Thus, the creation and introduction of the ecological management systems and their certification will be promoting effective realization of the national strategy of stable development, active involvement of Belarussian enterprises in the use of modern ecologically oriented methods of management, which is one of the most important steps for a phased entry of our country to the European Union.