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Implementation of ESG approaches in the accounting, reporting, and taxation system of enterprises in the context of sustainable development

Abstract. The article explores the peculiarities of implementing ESG approaches into the system of accounting, financial reporting, and taxation of enterprises in Ukraine in the context of sustainable development. This analysis has made it possible to identify key directions for transforming the accounting and information system under conditions of European integration changes and the consequences of military actions, and to emphasize that the integration of environmental, social, and governance factors is an important tool for increasing reporting transparency and ensuring effective management of sustainable development of enterprises.

Introduction. In the current conditions of Ukraine's economic development, the integration of sustainable development principles into enterprise activities is of particular importance. Global ESG (environmental, social, and governance responsibility) trends and internal transformations related to European integration commitments and the consequences of military actions create new requirements for accounting, financial reporting, and taxation systems. In this context, the role of accounting and information support is increasing, as it must reflect not only financial performance but also non-financial indicators of sustainable development.

Problem statement. Traditional accounting approaches do not provide a complete representation of the economic, environmental, and social impact of enterprises' activities, which complicates the assessment of their sustainable development and the making of effective managerial decisions.

Unresolved aspects. Despite the active development of the ESG concept, there are gaps in Ukraine's regulatory framework regarding the integration of ESG components into the chart of accounts and taxation mechanisms. There are no methodologically substantiated approaches to the formation of information for taxation purposes regarding expenditures on ESG projects.

Objective of the article. The aim of the study is to develop approaches to the implementation of ESG principles into the system of accounting, financial reporting, and the formation of information for taxation purposes of enterprises in order to ensure a comprehensive assessment of sustainable development and efficient resource management.

Main material. The research was conducted using systemic, logical, and comparative analysis of Ukrainian regulatory legal acts and international ESG reporting standards (CSRD, ESRS). A fragment of a working chart of accounts integrating ESG factors has been proposed, which provides for the detailing of expenses and income by environmental, social, and governance directions. This enables the generation of relevant information for both financial and non-financial reporting.

Conclusions. The results of the study confirm the possibility of forming an integrated information base that combines financial and non-financial indicators of enterprise sustainable development. This contributes to increased reporting transparency, improved quality of managerial decisions, and stimulation of "green" investments. The proposed methodological approaches may be used to modernize the accounting system, financial reporting, and practices of forming information for taxation purposes of enterprises in Ukraine.

Keywords: *accounting, financial reporting, taxation, sustainable development, "green" investments, ESG-approaches, accounts.*
Formulas: -; Figures: -; Tables: 1; References: 17.
JEL Classification: M41, M14, Q56, H25

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Introduction. In the context of the modern development of Ukraine's economy, the integration of sustainable development principles into business activities is becoming increasingly important. Global processes of transition to environmentally friendly, socially responsible, and governance-transparent (ESG) practices, as well as internal transformations related to European integration commitments and the consequences of military actions, create new challenges for accounting systems, financial reporting, and taxation. Traditional approaches to accounting and reporting no longer ensure full reflection of the economic, environmental, and social impacts of business activities, which necessitates the integration of ESG factors into all account classes and financial reporting systems. The relevance of this study is driven by the need to form a comprehensive information base that combines financial and non-financial indicators of sustainable development, promotes transparency in reporting, and provides economic incentives for "green" investments and socially oriented initiatives.

Literature review. The issue of integrating ESG approaches into accounting systems and financial reporting is at the center of attention of both domestic and international researchers. In the work of Holovachko V., Lytvynenko N., Novoseletska A. [1], issues of improving accounting and analytical support and digitalization of enterprise reporting are considered. The authors emphasize the need to develop integrated information systems that ensure improved quality, transparency, and analytical value of reporting information in conditions of digital transformation, which creates prerequisites for further implementation of ESG approaches. Foreign scholars Gokten S., Ozerhan Y., Gokten P. [2] study the evolution of sustainability reporting, tracing its transformation from voluntary disclosure of non-financial information to the implementation of regulated international ESG standards. Their work emphasizes that the development of sustainability reporting is a consequence of the expanding information needs of stakeholders and increasing requirements for corporate transparency. A significant contribution to the study of the role of public policy in ensuring sustainable development was made by Bondaruk T., Medynska T., Nikonenko U., Melnychuk I. [3]. The authors consider fiscal policy as a tool for stimulating sustainable development in wartime conditions, substantiating the ability of tax and budget mechanisms to influence environmentally and socially responsible behavior of business entities. Nicolò G., Zanellato G., Tiron-Tudor A., Tartaglia Polcini P. [4] analyze the concept of integrated reporting as a tool for reflecting companies' contribution to the achievement of Sustainable Development Goals. The authors argue that integrated reporting ensures the combination of financial and non-financial information, thereby increasing corporate transparency and accountability. Simoni L., Bini L., Bellucci M. [5] study the factors influencing the quality and reliability of ESG reporting in European countries. The study finds that the reliability of reporting information is determined by the interaction of social, environmental, and institutional factors, as well as practices of independent assurance. In the work of Nopi Handayani [6], the concept of sustainable accounting in the context of the development of the ESG economy is examined. The study substantiates the need for systematic integration of environmental, social, and governance aspects into financial reporting, contributing to the formation of a more comprehensive information base for managerial decision-making. Lehenchuk S. F., Oliinyk O. V., Zavalii T. O. [7] consider ESG reporting as an instrument of institutional signaling. The study demonstrates that ESG disclosure contributes to increased investor trust, improved corporate reputation, and enhanced investment attractiveness of enterprises.

Thus, the analysis of scientific sources indicates the formation of a comprehensive scientific approach to ESG integration into accounting systems and financial reporting. At the same time, contemporary literature still lacks sufficient elaboration of the practical implementation of ESG factors into national accounting systems and their methodological alignment with international standards, which highlights the relevance of further research in this direction.

Purpose, objectives and research methods. The aim of the study is to substantiate approaches to the implementation of ESG principles in the accounting system, financial reporting, and taxation of Ukrainian enterprises, taking into account current economic challenges, global sustainable development trends, and the consequences of military actions. Achieving this aim makes it possible to form conceptual foundations for integrating environmental, social, and governance factors into all classes of accounting accounts, ensure transparency of financial reporting, and define effective tax mechanisms to support ESG initiatives.

To achieve the stated goal, the following tasks were identified:

1. Analyze the current state of regulatory and legal support for accounting and financial reporting in Ukraine in the context of ESG integration.
2. Investigate the impact of global standards and European directives (CSRD, ESRS) on the transformation of accounting procedures in Ukrainian enterprises.
3. Identify ways to integrate ESG components into the account classes of the enterprise Chart of Accounts and propose corresponding subaccounts for recording environmental, social, and governance aspects of activities.
4. Examine the specifics of accounting for taxation purposes of expenses related to ESG projects and assess the potential use of tax incentives for “green” investments.
5. Develop recommendations for the comprehensive integration of ESG approaches into accounting, financial reporting, and the taxation system of enterprises.

The study employs a set of methods that enable a comprehensive assessment of the issues under consideration. These include methods of systemic and logical analysis of regulatory and legal acts, accounting standards, and tax legislation; the comparative method for analyzing national and international approaches to ESG reporting; methods of structuring and classification for developing elements of a working chart of accounts taking ESG factors into account; as well as methods of generalization and synthesis for formulating practical recommendations on integrating sustainable development into accounting and the tax system.

Research results. The implementation of ESG approaches in the accounting, reporting, and taxation systems of Ukrainian enterprises at the current stage of economic development is influenced both by global sustainable development processes and internal transformations related to the country’s European integration commitments and the consequences of military actions [8]. The regulatory framework within which this transformation is taking place includes the Law of Ukraine "On Accounting and Financial Reporting in Ukraine", National Accounting Standards (NAS), as well as the gradual implementation of the provisions of the EU Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) [9], which serve as benchmarks for harmonizing the Ukrainian reporting system. In addition, the provisions of the Tax Code of Ukraine play an important role, as they are gradually being adapted to environmental taxation, particularly in terms of carbon regulation and incentives for green investment [10, 11]. Under these conditions, accounting ceases to be merely a tool for recording financial results and transforms into an informational basis for assessing an enterprise’s sustainable development, covering environmental, social, and governance aspects of activity.

ESG integration is of particular relevance in Ukraine due to the large-scale environmental consequences of military actions, which have caused soil contamination, destruction of industrial facilities, emissions of hazardous substances, loss of forest areas, and disruption of ecosystems [12, 13]. This creates new accounting objects that cannot be adequately reflected within the traditional Chart of Accounts for assets, equity, liabilities, and business operations of enterprises and organizations approved by the Ministry of Finance of Ukraine № 291 dated 30.11.1999. In this context, a concept of ESG-based expansion of the accounting system is being formed in academic discourse, which does not imply the creation of a parallel accounting system, but rather the integration of sustainable development into all account classes through the introduction of specialized analytical accounts and subaccounts.

Within the first class of accounts, which covers non-current assets, ESG implementation involves the identification of environmentally and socially oriented assets of the enterprise. Such assets may include fixed assets used to reduce environmental impact, improve energy efficiency, implement renewable energy sources, as well as assets related to production modernization in line with sustainable development principles and climate neutrality.

In the second class of accounts, which covers inventories, the ESG approach provides for the classification of material resources according to their environmental characteristics. This may include biodegradable materials, recycled and secondary raw materials, low-carbon resources, and materials that comply with environmental certification requirements and circular economy principles.

Within the third class of accounts, ESG orientation involves the accounting of cash and settlements related to sustainable development programs. This includes targeted funding, grants, international financing, as well as settlements for environmental and social projects. Special attention is given to funds allocated for environmental restoration damaged by business activities or external factors, including military actions.

In the fourth class of accounts, ESG implementation is reflected through the formation and accounting of targeted funds intended for the implementation of long-term environmental, social, and governance initiatives of the enterprise. In particular, this includes accounting for targeted inflows allocated to ESG-related projects, which are accumulated until they are used for their designated purposes.

In the fifth class of accounts, the ESG approach reflects long-term obligations of the enterprise related to environmental, social, and governance programs. These may include environmental restoration obligations, CO_2 emission compensation costs, social obligations to employees, as well as ESG-related risk provisions associated with compliance with environmental and social standards.

In the seventh class of accounts, ESG implementation is reflected through the accounting of income generated from environmentally and socially oriented business activities. Such income includes revenue from the sale of environmentally friendly products and resource-efficient technologies, as well as income received within sustainable development programs.

In the ninth class of accounts, ESG implementation is reflected through the accounting of the cost of goods sold, works, and services, the production and sale of which incorporate environmental sustainability and resource efficiency principles.

Below, we propose a fragment of a working chart of accounts with examples of subaccounts that integrate ESG factors and sustainable development principles, indicating the purpose of each subaccount for accounting environmental, social, and governance aspects of enterprise activity (Table 1).

The proposed information in the chart of accounts draft does not imply the creation of a separate, isolated accounting system, but rather an integrated approach that incorporates ESG components into all classes of the existing chart of accounts. This allows for the formation of a two-dimensional accounting system where financial information is combined with sustainable development indicators, providing a more comprehensive reflection of the company's impact on the economic, environmental, and social environment.

Table 1. Fragment of the working chart of accounts with consideration of ESG factors and sustainable development principles

Synthetic accounts	Subaccounts (third-level accounts)	Description of subaccounts
10 Non-current assets	**1031** Structures ensuring environmental efficiency of production	Account intended for recording assets that directly reduce the negative environmental impact or ensure environmental efficiency of production, such as treatment plants, filtration systems, emission-reducing equipment, and renewable energy sources.
	1032 Social infrastructure facilities	Account intended for recording assets that meet the social needs of employees, including training centers, medical points, residential or recreational facilities.
12 Intangible assets	**1211** Intellectual and technological resources with environmental value	Account intended for recording intellectual and technological resources with environmental value, including ecological patents, digital ESG platforms, certificates of compliance with international environmental standards, and other intangible assets related to sustainable development.
20 Production stocks	**2011** Ecological materials	Account intended for recording raw materials and materials with minimal negative environmental impact or sourced from environmentally safe sources.
	2012 Environmentally balanced materials (carbon aspect)	Account intended for recording materials, raw materials, and auxiliary resources whose use results in reduced carbon emissions, optimized carbon footprint, or compensation for greenhouse gas emissions in accordance with the company's internal policies or counterpart requirements.
	2041 Eco-friendly packaging made from biodegradable materials	Account intended for recording packaging and packaging materials made from biodegradable (environmentally safe) materials, which are used for packaging, transportation, and storage of products and are subject to special disposal after use.
31 Bank accounts	**317** Strategic ESG projects accounts	Account intended for recording funds and targeted inflows used for financing, implementing, and supporting the company's strategic projects in the areas of environmental, social, and governance development (ESG).
48 Targeted funding and targeted revenues	**4841** Funds for implementing ESG projects	Account intended for recording targeted inflows allocated for financing ESG activities and projects until they are used for their designated purposes.
Class 5. Long-term liabilities	**56** Long-term obligations under ESG programs	Account intended for recording long-term obligations related to carrying out environmental rehabilitation, restoration, and reclamation of areas damaged by the enterprise's business activities or external influences, including military actions.
Class 7. Revenue and results of operations	**77** Income from environmentally sustainable development activities	Account intended for recording economic inflows generated from the enterprise's activities that integrate the principles of sustainable development and environmental harmony.
	794 Financial result from environmentally sustainable development	Account intended for summarizing the financial results of the enterprise generated from implementing environmentally oriented and sustainable projects.
Class 9. Operating expenses	**905** Cost of goods sold, considering ESG factors	Account intended for recording the cost of goods sold, services, and works where the production and sale integrate the principles of environmental sustainability and resource efficiency.

Source: compiled by the authors.

Alongside the transformation of accounting, the implementation of ESG approaches involves the adaptation of the financial reporting and taxation systems of enterprises. This includes:

- expanding financial reporting with sustainable development indicators, in particular environmental, social, and governance aspects;
- preparing special ESG reports in accordance with international standards (GRI, SASB, ESRS) and integrating them into companies' annual reports [14, 15];
- introducing tax incentives for "green" investments, energy-efficient technologies, and low-carbon projects;
- accounting for ESG project expenses and ensuring compliance with tax regulations involves the systematic recognition of costs related to environmental, social, and governance initiatives, taking into account tax legislation requirements, available tax benefits, depreciation advantages, and "green" taxation rules; it also requires documentary confirmation of the targeted use of funds and the preparation of reports for regulatory authorities [16, 17].

Thus, the comprehensive implementation of ESG approaches into the accounting, reporting, and taxation system forms an integrated information base that combines both financial and non-financial indicators of the enterprise's sustainable development.

Discussion. The results obtained confirm the relevance of integrating ESG approaches into the accounting, financial reporting, and taxation systems of enterprises in Ukraine. The proposed model of ESG-oriented transformation of the chart of accounts demonstrates the possibility of gradual implementation of sustainable development without altering the basic accounting system, by using analytical and subaccounting levels. A comparison with previous studies shows that the results are consistent with current scientific approaches to ESG reporting and integrated reporting. Specifically, they align with the works of Nicolò G., Zanellato G., et al., who highlight the role of integrated reporting in reflecting the contribution of enterprises to sustainable development, as well as with the research of Simoni L., Bini L., Bellucci M. on the impact of institutional factors on the quality of ESG information. At the same time, the approach proposed in this paper has a more practical focus, as it outlines a specific mechanism for implementing ESG into the accounting system through the detailed chart of accounts. This differentiates it from the predominantly conceptual models presented in previous studies. The findings also confirm that accounting can serve not only a recording function but also a stimulating role in sustainable development. Reflecting ESG costs and revenues within the accounting system creates an informational basis for managerial decisions and the development of "green" investments, which aligns with approaches to fiscal incentives for sustainable development. Further research should focus on the development of a methodology for quantitative assessment of ESG indicators, formalization of accounting entries, and adaptation of tax legislation to stimulate ESG investments.

Conclusions. As a result of the conducted research, conceptual approaches to the implementation of ESG principles in the accounting, financial reporting, and taxation systems of enterprises in Ukraine have been substantiated, in the context of sustainable development and European integration transformations. It has been proven that the traditional accounting model is insufficient for fully reflecting the environmental, social, and governance aspects of corporate activities, which necessitates its evolutionary expansion.

The scientific novelty of the research lies in the proposed approach to integrating ESG factors into the existing chart of accounts through the introduction of specialized analytical and subaccounts without changing the basic structure of the accounting system. This approach ensures the combination of financial and non-financial information within a unified accounting model, enabling the formation of a comprehensive assessment of the enterprise's sustainable development.

The theoretical significance of the work is in the development of accounting theory, particularly in expanding the object of accounting to include ESG components, as well as in deepening the concept of integrated reporting by combining financial and non-financial indicators.

The proposed model contributes to clarifying the role of accounting as the informational foundation for managing sustainable development.

The practical significance of the research lies in the possibility of using the proposed fragment of the chart of accounts for the needs of enterprises across various industries to enhance the transparency of accounting information, improve managerial decision-making, and form ESG reporting in accordance with international standards (CSRD, ESRS). Additionally, the results can be used in developing approaches to tax incentives for "green" investments and environmentally oriented corporate activities.

The socio-economic effect of implementing the proposed solutions lies in increasing the level of environmental responsibility in business, stimulating investments in sustainable technologies, reducing negative environmental impacts, and strengthening corporate governance transparency. This, in turn, contributes to building trust among investors, the government, and society.

Prospects for further research are related to the development of methodologies for the quantitative assessment of ESG indicators in accounting, the formalization of accounting entries for ESG-related transactions, the improvement of approaches to reflecting sustainable development expenditures within the taxation system, and the harmonization of the national accounting system with international ESG reporting standards.

Given the above, it can be noted that the integration of ESG approaches into the accounting, reporting, and taxation systems is an important tool for ensuring the sustainable development of Ukrainian enterprises and their adaptation to current global economic requirements.

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Імплементація ESG-підходів у системі бухгалтерського обліку, звітності та оподаткування підприємства в контексті сталого розвитку

Анотація. У статті досліджено особливості імплементації ESG-підходів у систему бухгалтерського обліку, фінансової звітності та оподаткування підприємств України в контексті сталого розвитку, що дозволило виявити ключові напрями трансформації обліково-інформаційної системи в умовах євроінтеграційних змін та наслідків воєнних дій і акцентувати увагу на тому, що інтеграція екологічних, соціальних та управлінських факторів є важливим інструментом підвищення прозорості звітності та забезпечення ефективного управління сталим розвитком підприємств.

Вступна частина. У сучасних умовах економічного розвитку України особливого значення набуває інтеграція принципів сталого розвитку у діяльність підприємств. Глобальні тенденції ESG (екологічної, соціальної та управлінської відповідальності) та внутрішні трансформації, пов’язані з євроінтеграційними зобов’язаннями та наслідками воєнних дій, створюють нові вимоги до бухгалтерського обліку, фінансової звітності та систем оподаткування. У цьому контексті зростає роль обліково-інформаційного забезпечення, здатного відображати не лише фінансові результати діяльності, а й нефінансові показники сталого розвитку.

Постановка проблеми. Традиційні підходи до обліку не забезпечують повного відображення економічного, екологічного та соціального впливу діяльності підприємств, що ускладнює оцінку їх сталого розвитку та прийняття ефективних управлінських рішень.

Нерозв’язані аспекти. Попри активний розвиток ESG-концепції, в Україні існують прогалини у нормативно-правововому регулюванні інтеграції ESG-компонентів у класи рахунків та механізми оподаткування. Відсутні методологічно обґрунтовані підходи до формування інформації для цілей оподаткування щодо витрат на ESG-проєкти.

Мета статті. Метою дослідження є розробка підходів до імплементації ESG-принципів у систему бухгалтерського обліку, фінансової звітності та формування інформації для цілей оподаткування підприємств з метою забезпечення комплексної оцінки сталого розвитку та ефективного управління ресурсами.

Основний матеріал. Дослідження проведено з використанням системного, логічного та порівняльного аналізу нормативно-правових актів України та міжнародних стандартів ESG-звітності (CSRD, ESRS). Запропоновано фрагмент робочого плану рахунків із інтеграцією ESG-факторів, що передбачає деталізацію витрат і доходів за екологічними, соціальними та управлінськими напрямами. Це дозволяє формувати релевантну інформацію як для фінансової, так і для нефінансової звітності.

Висновки. Результати дослідження підтверджують можливість формування інтегрованої інформаційної бази, що поєднує фінансові та нефінансові показники сталого розвитку підприємства. Це сприяє підвищенню прозорості звітності, покращенню якості управлінських рішень та стимулюванню "зелених" інвестицій. Запропоновані методологічні підходи можуть бути використані для модернізації системи бухгалтерського обліку, фінансової звітності та практики формування інформації для цілей оподаткування підприємств України.

Ключові слова: *бухгалтерський облік, фінансова звітність, оподаткування, сталий розвиток, "зелені" інвестиції, ESG-підходи, рахунки.*

Формули: -;рис.: -; табл.: 1; бібл.: 17.

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