

Conclusion. The spheres of education and health care are closely interrelated and complement each other, ensuring the well-being and progress of society.

In today's context of global challenges, problems and rapid change, education and health are of particular importance. Education provides people with the knowledge, skills and competencies they need to adapt to a rapidly changing world, as well as to realize their potential and contribute to the development of society. Health care, in turn, ensures the preservation and promotion of public health, which is the basis for an active and productive life.

To achieve sustainable development goals and improve the well-being of society, investment in education and health must be prioritized. Investments in education increase productivity, reduce inequality and strengthen social inclusion. Investments in health lead to better health, longer life expectancy and lower treatment costs.

References

1. *Kandrichina I.N., Sednina M.A.* Economy and management social sphere. [Electronic resource]. — Access mode: <https://rep.bntu.by/bitstream/handle/data/11211/%20%20%20%20%20%20.pdf?sequence=1>. Access date: 04.05.2024.

2. *C. M. Sivets.* ISSUES OF LEGAL REGULATION IN THE SPHERE OF HEALTH CARE AS ONE OF THE MAIN VECTORS IMPLEMENTATION OF THE SOCIAL POLICY OF THE STATE. [Electronic resource]. — Access mode: https://elib.bsu.by/bitstream/123456789/29417/1/54_Сивец.pdf. — Access date: 04.05.2024.

УДК 338.24

E. D. Yanushko

Educational institution "Belarusian National Technical University", Minsk, the Republic of Belarus

WHAT IS BEHIND THE ECO-ADVOCACY?

Introduction. There is hardly a person among you who is against the preservation of forests, clean oceans and the atmosphere. Moreover, there are more and more people who are "in favour" of ecology. They walk with canvas bags instead of bags, don't use disposable tableware and sort their rubbish. All in all, the eco-activism of a healthy person.

But there are other guys who take it rather radically. They pour paint on a Klimt painting, glue themselves to a Munch painting and dirty the glass pyramid of the Louvre. In the name of ecology, of course.

Main part. How are these plays going to save the world?

They don't. But the louder the occasion, the wider the audience will hear about the movement or organisation. This is the so-called Just Stop Oil environmental movement. This movement was founded by British activists in mid-February 2022. In addition to interacting with artworks, members of the movement also carry out other actions.

For example:

- bursting onto the red carpet at the BAFTA Awards;
- running onto football pitches during matches and tying themselves to the goalposts;
- entering a Formula 1 race track during the British Grand Prix;
- breaking down petrol stations or blocking access to them;
- block roads and bridges;
- paint Aston Martin showrooms and the fashionable Harrods shop orange.

The aim of Just Stop Oil is to force the UK government to stop granting licences to develop and produce fossil fuels - primarily oil and petrol.

Some people will twiddle their thumbs when they hear the news, some will ignore it, and some will want to join in. The Just Stop Oil campaign is an example of emphasising an issue within the 'economics of influence'. This is the theory that in today's world, media, businesses, governments and other social actors are trying to get the most scarce resource of all - the attention of consumers. Every day there is more and more information, while the amount of time for its perception does not increase. Accordingly, it is necessary to "capture" as many people as possible. Epathetic actions are suitable for this, as ordinary protests receive much less attention. In an interview with Sky News, Just Stop Oil spokeswoman Emma Brown said that protests solely against energy companies don't work: "For decades, activists around the world have been organising actions against oil and gas companies. It gets overlooked by the media and the public. Now we are disturbing the public peace in the capital. It works because it puts direct pressure on the police and then on the government."

Have such actions only started to be organised in recent years?

For example, Frederik Hauge, founder of the environmental organisation Bellona, climbed into the office of the Minister of the Environment with other activists in 1987. The environmentalists brought with them dead fish and crabs killed by the dumping of dredged rocks from the Titania mining company into the fjords. They chained themselves to chairs and tables in the office, wore ties to show seriousness of purpose, and brought coffee to drink with the environment minister. All afternoon, evening and all night they spent in the cabinet with the press. Only in the morning did the police respectfully escort the activists out of the office. Under the leadership of Environment Minister Sissel Ronbeck, substantial sums were allocated to find out where the environmental "bombshells" were ticking. Companies were fined and given clear instructions to clean up their waste.

Or more radical ones such as: In the 1910s, suffragette activists in Britain attacked several famous paintings. In 1914, for example, Mary Richardson whipped Diego Velázquez's *Venus with a Mirror* several times with a knife. As was the case a century later, everyone was outraged. Richardson was called a "ripper", the *Venus* in the painting was called a "victim" and the cuts to the canvas were "cruel wounds". However, four years later, in 1918, Parliament passed a law allowing two-thirds of the female population of Great Britain to vote. A further 10 years later, women were finally granted the same voting rights as men.

Does it turn out that promotions like this really work? Sometimes they do. And sometimes they don't. You may ask how. I'll tell you how. For example: Lorenzo Fioramonti, former Italian Minister of Education, Universities and Research and now head of the Institute for Sustainable Development at the University of Surrey, believes that such publicity does not lead to policy change. The professor notes: "To succeed, it is important to stop the immediate enemy. The price for your actions should be paid by your opponent - the oil and gas companies, not anyone else.

And Colin Davies, head of the Department of Cognitive Psychology at the University of Bristol, says that Just Stop Oil actions like this always fall under the 'activist dilemma'. This is the term researchers use to describe the problem: the public ignores peaceful and quiet protests; radical actions are attracted but are perceived as "immoral" or "destabilising"[1].

But according to Colin Davis, the "activist dilemma" is linked to the framing effect - a cognitive distortion in which the way people perceive information depends on the way it is presented. Negative language in the media towards activists reduces public support for such movements. However, Colin Davies and colleagues have found that framing does not change people's attitudes towards the very issue that activists are opposing. This can take the form of statements like "I agree with your demands, I just don't approve of your methods". Accordingly, Just Stop Oil protests work: more and more people learn about climate change, and even if they do not agree with specific actions, they get involved in the movement.

It turns out that eco-organisations, on the one hand, play a deterrent role so that business does not overreach in the pursuit of profit, and on the other hand, they can become a weapon in the hands of elites and competitors.

After all, eco-organisations live at the expense of sponsors, and no business will simply allocate huge sums of money for abstract "environmental protection". Only for concrete projects.

And even if companies and politicians do not sponsor eco-activists, they still successfully exploit eco-propaganda.

Companies follow trends and create an image of environmentalists, thereby attracting more customers to whom they sell "eco-friendly" products. Examples of such companies are.

TIMBERLAND: The famous clothing and footwear brand has gone even further in terms of fighting for sustainability and has started to develop its own Path of Service movement. What does it mean?

The company's employees constantly draw attention to the problems of the planet, openly "speak" about it with the help of their products, for example, adding different inscriptions to clothes. In addition, they organise actions related to ecology and society. And they use recycled materials in the production of shoes.

DYSON: The brand is known as a manufacturer of quality household appliances: many women have heard of the versatility of the Dyson hairdryer.

The company owners and employees hardly ever talk about how they are in favour of the environment, but they don't keep this fact a secret either. Although there is a lot to boast about! For example, they stopped using disposable bags for dust collection in hoovers, removed unnecessary parts in household appliances of their own production. At the same time, the devices work well and save energy. All appliances are packed in cardboard boxes with a special design for less material use.

LEGO: Danish constructors are popular all over the world, but there is a nuance — the parts are made of plastic. And if the brand wants to advocate for sustainability, the most basic thing will have to change. In 2019, it took 90 thousand tonnes of plastic to create the line of constructors. After that, the brand team thought about an alternative to the material. But so that the resulting parts made of the new material would still be safe, durable, strong, easy to disassemble.

The company plans to finally decide on an alternative material by 2030, and it is possible that plastic will remain plastic, but it will be recycled. By the way, today 2 % of the parts of constructors are made of sugar cane.

Lego has started to develop another ecological initiative - Lego Replay. The essence of this initiative is that people give back their constructors to the company if they no longer use them, and the company distributes them to families in need[2].

Conclusion. We can conclude that the struggle for ecology is a fiction. It's just that if you hear that someone is very actively promoting radical ideas, you can be sure that someone's vested interests, rather than an abstract desire to make the world a better place, are behind the screen of this event.

References

1. Radical eco-activism: who pours tomato soup on paintings and why? [Электронный ресурс]. — Режим доступа: <https://holod.media/2022/10/29/painting-in-tomato-soup/>. — Дата доступа: 03.05.2024

2. Как мировые компании и бренды заботятся об экологии? [Electronic resource]. — Access mode: <https://stankopet.ru/blog/kak-mirovye-kompanii-i-brendy-zabotyatsya-ob-ekologii->. — Access date: 04. 05. 2024.

УЧЕТ, АНАЛИЗ И КОНТРОЛЬ: СОВРЕМЕННОЕ СОСТОЯНИЕ И ПЕРСПЕКТИВЫ РАЗВИТИЯ В ИНФОРМАЦИОННОЙ ЭКОНОМИКЕ

УДК 657

С. С. Лойко, И. А. Хитрова,
*Учреждение образования «Барановичский государственный университет»,
Барановичи, Республика Беларусь*

ПРОБЛЕМЫ И ПЕРСПЕКТИВЫ УЧЕТА ЗАТРАТ НА КАЧЕСТВО В СИСТЕМЕ УПРАВЛЕНЧЕСКОГО УЧЕТА

Введение. В эпоху глобализации и неуклонного технологического прогресса, когда бизнес-процессы приобретают все большую сложность и взаимозависимость, вопрос учета затрат на качество продукции становится предметом первостепенного внимания. Система управленческого учета, как никогда прежде, выполняет ключевую функцию, предоставляя критически важную информацию для принятия обоснованных решений. Однако, вопросы учета затрат на качество в рамках данной системы до сих пор остаются открытыми и требуют дальнейшего научного изучения.

Учитывая, что 2024 год в Республике Беларусь объявлен Годом качества, актуальность данной темы возрастает. Это особенно важно для образовательных учреждений, где формируется новое поколение специалистов в области управленческого учета и контроллинга. В рамках данной статьи рассмотрены основные проблемы и перспективы учета затрат на качество в системе управленческого учета.

Основная часть. В современном динамично меняющемся бизнес-окружении, где уровень конкуренции между компаниями ускоренно увеличивается, вопрос учета затрат на качество продукции выходит на первый план. Этот аспект приобретает особую значимость и становится центральной, неотъемлемой частью стратегического планирования в бизнесе. В этом контексте, учет затрат на качество продукции не просто важен, он становится критически значимым элементом для успешного ведения бизнеса и его дальнейшего развития. Компании, которые способны эффективно контролировать и оптимизировать свои затраты на качество, могут получить значительное конкурентное преимущество. Это позволит им укрепить свои позиции на рынке, улучшить репутацию и увеличить доверие со стороны клиентов.

Управленческий учет играет крайне важную роль в процессе управления организацией, являясь незаменимым инструментом в руках руководства. Этот вид учета предоставляет необходимые инструменты и методы для идентификации, измерения, накопления, анализа, подготовки и коммуникации информации [1]. Эта информация критически важна для эффективного управления организацией — она помогает руководству принимать обоснованные решения, а также необходима для общения с внешними стейкхолдерами. Внешние стейкхолдеры, такие как инвесторы, кредиторы и другие заинтересованные стороны, также полагаются на эту информацию для принятия решений, связанных с организацией.

Согласно определению, затраты на качество (quality related cost) представляют собой расходы на обеспечение и гарантию качества, а также понесенные потери вследствие несоответствия качества. В это понятие включается целый ряд разнообразных элементов [2]. Это и затраты на контроль качества, который проводится на различных этапах процесса производства, и затраты на аудит, который позволяет убедиться в соответствии продукции всем необходимым стандартам и требованиям. Кроме того, в эту категорию входят и расходы на обучение персонала, которое необходимо для того, чтобы все сотрудники понимали, как важно поддерживать высокое качество продукции и как это делать. В эту же категорию входят и прочие мероприятия, которые направлены на улучшение качества продукции, включая реинжиниринг процессов, разработку новых технологий. Однако стоит отметить, что эффективный учет этих затрат является весьма сложной задачей, с которой сталкиваются многие компании. Это связано с тем, что они включают в себя множество различных аспектов и факторов, и их подсчет и анализ требуют серьезного подхода и квалифицированных специалистов.

Одной из наиболее значительных проблем, с которой сталкиваются современные бизнес-структуры, является отсутствие единого, всеобъемлющего подхода к учету затрат на качество продукции. Каждая компания, независимо от своего масштаба и отрасли, обычно использует свои уникальные методы и подходы к учету затрат, что может вызвать существенные различия в интерпретации и понимании процессов учета. Это может привести к путанице, значительно усложнить процесс формирования единых стандартов и в конечном итоге затруднить управление качеством. Таким образом, даже в рамках одной и той же отрасли могут присутствовать значительные различия в том, как учитываются и анализируются затраты на качество, что создает дополнительные сложности и препятствия для эффективного управления.

Вторая проблема связана с тем, что большая часть затрат на улучшение качества продукции не может быть непосредственно отнесена к определенному продукту или процессу. Эти расходы часто являются кос-