

3. to develop the overall concept of ecologically oriented advanced training courses and retraining programs for teachers of secondary and vocational oriented training institutions on the basis of the aforementioned tasks;

4. to facilitate the implementation of the practice-oriented ecological competence principles in the field of educational and vocational oriented training;

5. to facilitate the integration of the environmentally oriented educational content into a multi-level system of education of Belarus, Russia and Ukraine, thereby supporting activities for the protection of the environment in the partner countries.

In order to promote, the proposed advanced training courses will be developed as remote. Besides, the modernization of the curricula based on the environmentally oriented concept developed in the framework of seminars both from the methodological point of view and in terms of content has been planned. EI "VSTU" has the necessary competencies for the development of a modern approach to the analysis of the interaction between industry and environment. In particular, one of the research areas of the University - research and development of new processes and equipment of industrial ecology and energy saving. The main problems to be solved according to the above direction - the physicochemical and biological eco-friendly technologies for the processing of solid combustible minerals, processing and recycling of organic and inorganic waste, development of technology and equipment for processing industrial waste. The University has organized the Department of labor protection and industrial ecology. The university has a scientific school in the field of ecology, natural resources, resource conservation, environmental management and protection in the emergency situations; postgraduate studies in the specialty 03.25.13 "Geoecology".

Competence of the University in the field of the industrial ecology is confirmed by the participation in the projects of the State program of the scientific research "Construction and Architecture", the Belarusian Republican Fund for Fundamental Research, the presence of Technopark EI "VSTU." Currently, the work on the participation in the state scientific-technical program "Natural resources and environmental risks" in 2016-2020 is underway.

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SOCIAL ACCOUNTING FOR BELARUSIAN INDUSTRY

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Modern economic conditions of economic activity exposed continuous development, with the entire set of positive and negative changes. One of the most pressing issues of our time is the socialization of business, introduction of ethical considerations and social responsibility to business practice. Certainly, business

structures are full participants in the social life of a particular region, country and society in a global sense, and their activities have a direct or indirect impact on the environment and society. Social responsibility is a multifaceted concept, there are a great number of author's approaches to the definition of its nature, varying in the specific objectives and coverage degree. One of the most common is the definition formulated in Standard ISO 26 000: Social responsibility is the responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behavior that: contributes to sustainable development, including health and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behavior; and is integrated throughout the organization and practiced in its relationships.

With the emergence of the idea of corporate social responsibility has become a topical issue of the creation of a reporting form, which would reflect the non-financial aspects of business activities. To date, the international practice has a number of international standards for nonfinancial reporting, known around the world, such as AA 1000, ISO 26000, SA 8000, GRI and a number of others. Most of them consider the responsibility from three sides: staff, society and environment. Some approaches detail the society into key stakeholders: business partners, government structures and local communities, including philanthropy and volunteerism. Each direction includes a number of indicators that collectively characterize the organization as a liability. Non-financial reporting standards are often criticized, because there's quite clearly traced marketing idea. Some companies declaring to be socially responsible seek only to consolidate their position in the market due to the growth of confidence from the part of stakeholders. There's still no single form of the report and method of determining the indicators, it's making possible to reflect positive aspects and hide some of the risks. Discussions about standardization and unification conducted are very relevant today.

The practice of social responsibility and accountability in Belarus began with the accession of Belarus to the UN Global Compact. In 2005, with support from UNDP the nomination "Socially Responsible Brand" was approved within the contest "Brand of the Year", where the companies began to submit their first social reports. Every year the Global Compact covers more and more participants, but enterprises of light industry are almost absent in the nomination. The problem is in a crisis of administrative values. Traditions, setting the basis for such companies, don't give a chance to develop and be open to innovations. But the concept of social responsibility in light industry has not lost its relevance, in this case feasibility study and integration of social efficiency in the combined effectiveness are important. Successful and effective implementation of the concept of corporate social responsibility in the Belarusian economy is heavily dependent on the monitoring, auditing and accounting system. To form a system of social reporting is necessary to amend the domestic accounting system, expand and complement it in terms of non-financial aspects. Social accounting is a system of observation, study and control of social activities of the economic entity. Goal is building complete and accurate information on the

results of the social policy of the organization. It's closely related to statistical, administrative, financial, environmental accounting types. Social accounting should present social factors in a form suitable for analysis. Methodological base is international standards of corporate social responsibility; methodological framework, which coincides with accounting; private recommendations (consultants and auditors offers); gained hands-on experience.

In order to construct an empirical base the accounting system adopted in the Belarusian light industry organization was analyzed. Given the study of foreign experience and domestic practice, standard GRI was put in basis of the social report. Research is conducted in the following directions: economic; environmental and the social aspects, which include subsections: the organization of labor and decent work; human rights; society and product responsibility. Each area contains a number of indicators. Some of them can be obtained from various forms of statements contained in the national accounting system: accounting balance, forms for labor (6-t (personnel), 6-t (profession)); investment and expenses (4-f (invest), 4-f (costs)); ecological passport of the enterprise, organizational and business plans, collective agreement, etc. But the vast majority of information can only be obtained by examining operational records of departments: personnel, marketing, planning and economic, trade unions, the legal department and others. Such technique can be used as a basis but has several disadvantages. A number of GRI indicators, reflecting the direction of social activity, have no use in the domestic environment.

According to the survey the following recommendations can be offered for the development of the social accountability:

1) a company must have a person responsible for collecting information and formation of a social report. His/her duties can also include calculation of social efficiency, economic feasibility of social measures (HR-manager). Invited to send personnel officer or a marketer to the courses of training and retraining;

2) the system of social account must be synchronized with accepted accounting and reporting forms. A number of objects of social accounting are exclusive and have a specific nature, which explains its necessity as an independent type of account;

3) social reporting should be based on international standards of non-financial reporting, which makes a social report valuable in terms of international cooperation;

4) social indicators which can't be calculated due to lack of information or practice should be replaced by similar activities. Otherwise, the index value should be zero - "no";

5) the report must be designed in a standard format, easy for understanding and assessment, freely available (Internet, publication in mass media, and other media);

6) social accounting must be continuous, and social reporting - periodic, and issued within the stated periodicity (for example once a year).

This will allow the organization to declare itself as a socially responsible. In addition to the ethical and moral advantages, of course, social reporting is an effective marketing tool. Increased confidence on the part of customers, suppliers, government agencies, foreign partners will bring a significant commercial advantage, combined with the increase in economic efficiency. The social report will help to

make well-founded and effective management decisions in personnel policy and social activity. Measures to improve the social efficiency (in particular in relation to personnel) can be economically justified and integrated into the planning and forecasting. The experience of foreign countries should serve as a basis for the formation of own institution of social responsibility and accountability. We can't exclude the specific features of the Belarusian economy, as related to the historical, geopolitical factor, and with the mentality of the Belarusian society. Consolidation of international experience and specific features of the domestic economy will help build a system of social reporting, adequately reflecting the social activity, synchronized with the international practice of social responsibility, which will bring a number benefits for organization in the short and long term.

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LANGUAGE ACQUISITION VS LANGUAGE LEARNING

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According to linguists there is an important distinction between language acquisition and language learning. Children acquire their mother tongue through interaction with their parents and the environment that surrounds them. Their need to communicate paves the way for language acquisition to take place. As experts suggest, there is an innate capacity in every human being to acquire language.

By the time a child is five years old, s/he can express ideas clearly and almost perfectly from the point of view of language and grammar. Although parents never sit with children to explain to them the workings of the language, their utterances show a superb command of intricate rules and patterns that would drive an adult crazy if s/he tried to memorize them and use them accurately. This suggests that it is through exposure to the language and meaningful communication that a first language is acquired, without the need of systematic studies of any kind. When it comes to second language learning in children, you will notice that this happens almost identically to their first language acquisition. And even teachers focus more on the communicative aspect of the language rather than on just rules and patterns for the children to repeat and memorize. In order to acquire language, the learner needs a source of natural communication.

The emphasis is on the text of the communication and not on the form. Young students who are in the process of acquiring a second language get plenty of "on the job" practice. They readily acquire the language to communicate with classmates. We can see this tendency in which second language teachers are quite aware of the importance of communication in young learners and their inability to memorize rules consciously (although they will definitely acquire them through a hands-on approach just as they did with their mother tongue).