

ENVIRONMENTAL ACCOUNTING - A TOOL USED BY THE ENTITY FOR DETERMINING ENVIRONMENTAL COSTS

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Abstract:

This paper wants to make a fundamental contribution to current and recently started a debate in the accounting profession and beyond. Internationally, the accounting profession, influenced by a variety of views and broader contextual forces, began to really take into account how environmental regulation of accounting. Historically speaking, the accounting was limited, most often in his reflections on the resources represented by property and financial entities. This has become less appropriate, being left out of accounting reflecting the "costs" important, such as environmental, social, etc. Which were not present in the financial statements of entities, it is because entities do not "pay" anything for the environment, and rather less on social issues. This does not mean that society as a whole; do not support these "costs". The emergence of environmental accounting dating back to 1970, interest in this area increased considerably, from managers to give greater importance to environmental issues.

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