

# ***IMPLEMENTATION OF PROCEDURES FOR DELIMITING ENVIRONMENTAL COSTS FOR EFFICIENT MANAGEMENT FOLLOWING THE EXAMPLE OF THE ELECTRICAL LIGHTING EQUIPMENT INDUSTRY***

Author **Mihaela (Ștefan) HINT**

1 Decembrie 1918 University, [mihaela.hint@uab.ro](mailto:mihaela.hint@uab.ro) [ORCID: 0000-0001-8472-0803](https://orcid.org/0000-0001-8472-0803)

## ***Abstract:***

*In the current stage of development and improvement of technologies used in the field of electrical lighting equipment, but especially in the production of LED lighting systems, the innovative technology used in the production process has a very important place, because, for now, it represents a very efficient method, being able to achieve high quality products and various sizes and models. The legislative and environmental particularities and also the technological particularities specific to this field of activity, subject to special regulations different from the other industries are presented. The case study focused on presenting the importance of calculating costs in the electrical lighting equipment industry through certain activities involving environmental costs caused by the placing on the market of electrical and electronic equipment (EEE). In this sense, we aimed to analyze environmental management accounting (EMA) from a theoretical perspective, systematization of EMA, its evolution and its implementation factors, but also the analysis of mathematical methods, with which we will develop an empirical study, allowing us to quantify the impact of environmental costs caused by the placing on the market of electrical and electronic lighting equipment. Unlike previous empirical studies that examine only mature market economies, our study examines the effect of environmental performance, measured by analyzing the environmental costs of putting on market the electrical and electronic lighting equipment, which helps us make the decision to implement advanced technologies in order to properly size production, on the financial performance of the transition economy. This study focuses on determining the main products in the field of Airfield lighting, over a management period, which influences the variation of environmental costs. Empirical studies show various results on the relationship between environmental management and company performance.*

**Keywords:** *electrical lighting equipment industry; managerial accounting; model matematic; costuri de average*

**JEL codes::** *M40, M31, G21*