

ENVIRONMENTAL ACCOUNTING NORMALIZATION AND GLOBALIZATION

NORMALIZARE SI GLOBALIZARE IN CONTABILITATEA DE MEDIU

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Abstract:

Environmental accounting is the main provider for both implementation and future maintaining for environmental management systems. The material flow management and financial information contribute for a good initial environment investigation (IEI) but also for monitoring, benchmarking, budgeting and other future processes. The main international regulations are EMAS (for the European zone) and ISO 14000 (international). Both are only voluntary initiative and because of that many enterprises still ignore their importance.

Key words: Environment, environmental management, ISO, EMAS, EMS