



Green accounting – instrument for improvement environment policies

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Green accounting is a system for registering, organizing, management and delivering information and data related to the environment. This accounting form is an essential instrument for analyzing the concept "sustainable" development, which will not compromise the natural resources, which are vital for the future generations. In the last 10 years, the involvement of human activities in environmental projects has grown, locally and globally, demonstrating that the environmental costs are no longer factors which can be ignored, especially where specific elements for evaluation and accounting are absolutely necessary. The connections between general economical activity and environmental deterioration, as well as the impact on the population's welfare are complex, bringing out many analysis and measurement difficulties. The effects that economical activities have over the environment don't respect the geographical or administrative boundaries; the environmental deterioration is often caused by the existence of an important temporal lag between the cause occurrence and effects' impact. What we advance to analyze in this article is literal the analysis of immediate impact that economical activities have over the natural environment cannot always indicate and costs and risks associated with environmental deterioration. Another issue of national accounting is the manner it treats the environment. We can state that the economic functions of the environment are: insuring of the resources, the absorption and the neutralization of the residues as well insuring other services for people. In the process of the human activity the human resources can dissolve, and the environment can become degraded due to pollution and destination modifications. As well as in the case of the consumption of produced capital, the continuous exploitation and degradation implies the fact that in the future times the environment will decrease or even have no efficiency in fulfilling its functions. Although, some functions of the environment are vital for the economy and for the human life. That is why the actual manner of "using" the environment is considered "non-sustainable" and it cannot be continued in this manner. Separating the natural environment and the economic resources is difficult. We can bring the argument that nature is a part of the economy. What is important is that the natural resources could be used so that we could state from all points of view that this use is rational. From here it derives the need of a criterion of demarcation of rational usage of natural □ resources.