



The strategic benefits obtained by the enterprises through implementing the environmental performance

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It is obvious that the measurement of the performances must be made through a series of index numbers (to diminish their limits), both financial, as well as non-financial. A multi-dimensional and flexible system of measurement of the performances generates excitement, remuneration of the performance and creating of value. The search of the competitive excellence and the necessity of the performance administration have led to the use of some administrative instruments oriented more towards the outside of the enterprise. Critics brought to the informational power of the financial index numbers, whether classic or modern, are of the most diverse, starting from the quality of the information used as source and to its utility, or, better said, the lack of practical utility in making decisions. All though, more and more financial analysts appeal to a new type of index numbers, non-financial, that characterize better the enterprise's performances because they reach directly sensitive point of the enterprise (like the quality of the management and of the intellectual capital in general), the financial index numbers keep their historical privileged place in the fundament of the investment decision. The associations of the financial and accounting data with the one of physical nature leads to an integrated informative system called "ecobalance" or "ambiental balance" which represents the starting point in the ecological evaluation and analysis of the enterprise, being the element used to keep under control the main ambiental variables and to programme the enterprise's future ambiental actions, starting from the calculation and analysis of some specific index numbers, or in other words the eco-balance allows the enterprise's evaluation over the environmental impact of every product, on its entire life cycle. A lot of the strategic benefits obtained through implementing the environmental performance are represented by the ability to assign the products and services needed in building "green" businesses, the ability to respond fast to the norm changes regarding the environment, as well as keeping good relationships with the key shareholders, financiers and local community.