



Reflectarea politicii de mediu în situațiile financiare anuale

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In last 30 of years, international institutions or national offices propose the changes of the national accounts system for include the environmental factors. In principal, it adjust the operations, the fluxes and the stocks from systems through comprehension of environmental elements. And to economics level it want to present the environmental indicators in annual financial statements. The late 20th century saw worldwide progress in harmonizing financial reporting. The rich tradition of financial reporting was continually evolving to capture and communicate the financial condition of the company. For the two thousand or more companies worldwide that are already reporting, the business justification for economic, environmental, and social reporting is fact, not hypothesis.