

ASPECTS OF ECONOMIC AND ACCOUNTING ENVIRONMENTAL COSTS

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Abstract: Sustainable development is the need for accountability and education for environmental protection, and this is reflected in the evolution of environmental policy, a policy aimed at substantiating, developing and implementing tools and programs to stimulate the concerns of businesses to prevent or limit environmental imbalances, for their involvement in environmental protection actions, complementary to the existing legislative framework. The increasing imbalance of the relationship between economy and environment urges a rethinking of the relations between the economic activity of entities and the environment, the formation of ecological awareness, the development of environmental economics, which has as an integral part the record of environmental costs. This requires a knowledge of additional information related to the environment, such as legislation and regulations governing ecological reporting and accounting, which unfortunately even so far, those relating to environmental accounting are not developed. The development of an environmental cost accounting methodology will ensure for a long time economic growth of enterprises, but also a change in the entire economic and social system.

Keywords: sustainable development, environmental policies, economic instruments, environmental accounting, environmental protection costs.