



ChemTech

International Journal of ChemTech Research

CODEN (USA): IJCRGG, ISSN: 0974-4290, ISSN(Online):2455-9555
Vol.10 No.15, pp 76-82, 2017

Environmental Accounting: An Instrument of Environmental Management for Industrial Sector Companies

Angel Teuta Ángela Paola^{1*}; Bernal Duque Luisa Maria²;
Zapata Gil Ketty Eliana³; Rodríguez Miranda Juan Pablo⁴;

^{1,2,3}Public Accounting Student. Public Accounting Faculty. Republicana Corporation University. Bogotá D.C. Colombia.

⁴Sanitary and Environmental Engineer. Magister in Environmental Engineering. PhD (Candidate). Associate Professor. Facultad del Medio Ambiente y Recursos Naturales. Universidad Distrital Francisco Jose de Caldas. Director of the AQUAFORMAT research group. Postal Address: Carrera 5 Este No 15 - 82. Avenida Circunvalar Venado de Oro. Bogotá DC Colombia.

Abstract : This article conceptualizes on environmental accounting and its development at international level and in Colombia by EEAS (Environmental and Economic Accounting System) implemented by the National Administrative Statistics Department (NASD), benefit from the guidelines given by the ONU. On the other hand, it shows the need of society and organizations of an accounting system that serves as a tool for environmental management allowing reducing the environmental imbalances generated by production cycles and consumption activity. For this purpose are addressed issues such as control, management and environmental accounting, the Integrated Environmental and Economic Accounting System (IEEAS), tax benefits and a proposal for financial statements in which environmental items are implemented in order to show that accounting can capture environmental variables and help in making decision in environmental management.

Keywords : Environmental Management, Environmental Accounting, EEAS, IEEAS, Tax Benefits, Integrated Report.

Angel Teuta Ángela Paola *et al* /International Journal of ChemTech Research, 2017,10(15): 76-82.
