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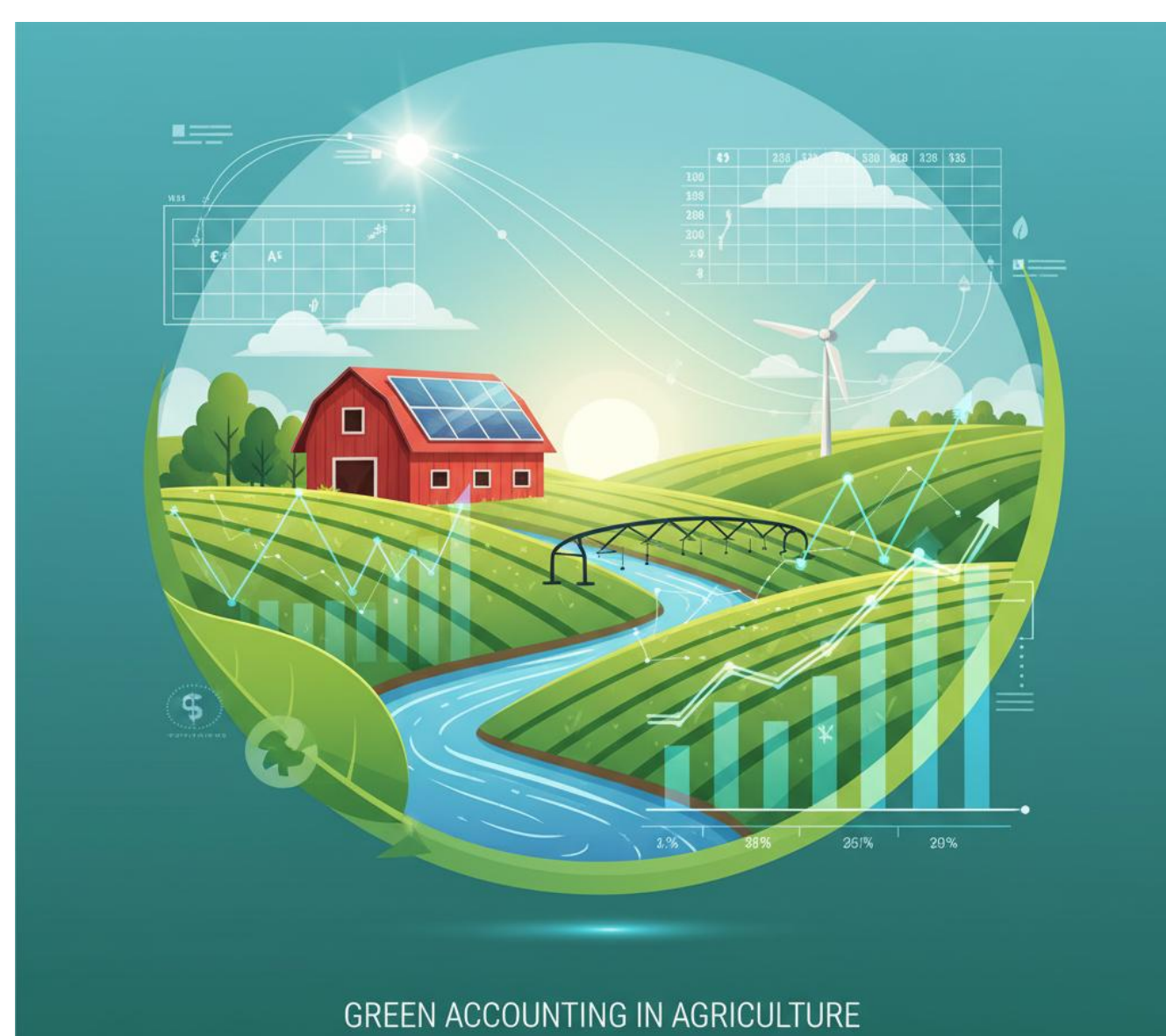
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STUDY ON THE INTEGRATION OF GREEN ACCOUNTING IN AGRICULTURE

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Abstract: The analysis focuses on the integration of green accounting into the agricultural sector as a modern approach to harmonizing economic efficiency with environmental responsibility. It highlights the need to adapt accounting systems so that they reflect not only financial results but also the ecological impact of agricultural activities. The study includes the use of a questionnaire addressed to farmers and representatives of agricultural enterprises, aiming to assess the level of knowledge regarding green accounting, existing practices for reporting environmental indicators, perceived costs and benefits, as well as the challenges faced in implementation. The collected results support the analysis of how green accounting principles can contribute to a more transparent decision-making process and to the sustainable development of agriculture, in line with European environmental policies.



Introduction

Also known as environmental accounting, green accounting includes the costs associated with environmental impacts in the analysis of a company's financial results. It helps companies understand the effects of their activities on the environment, giving them the opportunity to identify and adopt more sustainable processes without compromising financial performance.

Green accountancy extends traditional accounting by including the environmental and social costs of economic activities.

Green accountancy offers a corrective mechanism by integrating ecological indicators into financial reporting. It allows farmers and agribusiness managers to quantify environmental costs and benefits, ensuring a triple balance between economic performance, environmental protection, and social well-being.

In Romania and other EU countries, the adoption of green accounting practices in agriculture is still limited but growing due to policy incentives, the Common Agricultural Policy (CAP), and increasing consumer demand for sustainable food. The objective of this study is to examine how green accountancy can be implemented in agricultural enterprises to enhance sustainability and competitiveness.

Material and methods

The study applies a mixed-method approach combining literature review, survey data, and comparative analysis of agricultural enterprises implementing environmental accounting systems.

Scientific literature and institutional documents such as the System of Environmental-Economic Accounting (SEEA) and FAO sustainability frameworks were reviewed. Romanian studies on agricultural sustainability and farm management accounting provided contextual insight.

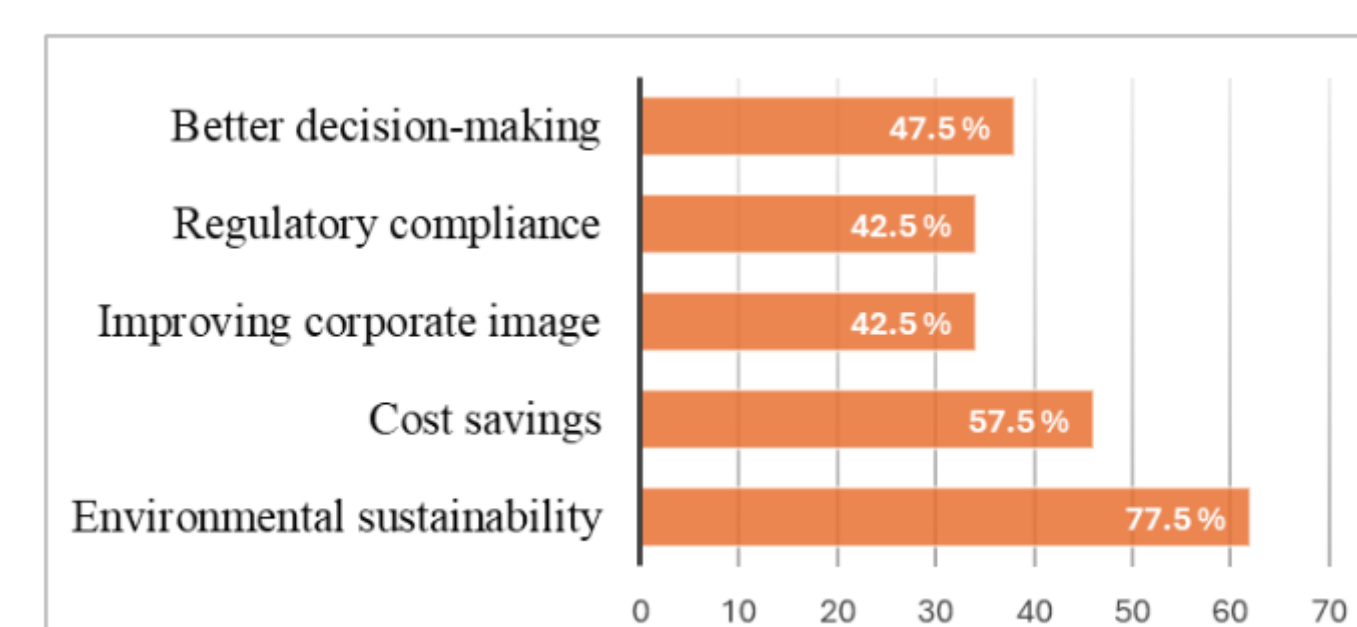
The analysis focused on identifying accounting tools applicable to agriculture, such as environmental cost accounting, life cycle assessment (LCA), and full-cost farm accounting

Results and discussions

The questionnaire was distributed to more than 80 individuals from diverse backgrounds and social statuses. By education level, the distribution is as follows: 42% university students, 23% high school, 14% professional school education, 10% master's studies, 7% middle school education, and 4% PhD.

Regarding familiarity with the concept, 41% have heard of it but do not know what it refers to, 33% have not heard of it before, and 26% are familiar with the concept and know what it refers to.

Question 9 addresses the main benefits of implementing green accounting in organizations.



The responses highlight several key benefits of implementing green accounting in organizations, including more informed decision-making, enhanced regulatory compliance, an improved corporate image, cost reductions, and stronger environmental sustainability.

Expected responses include lack of expertise, high costs, limited data, and unclear legal frameworks. These highlight the main barriers to integration. If cost is predominant, economic constraints dominate decision-making. If lack of knowledge is common, it signals the need for training and institutional support. Recognizing multiple barriers implies that solutions must be systemic, not only financial.

Conclusions

The research demonstrates that **green accountancy** is not merely a reporting instrument but a **transformative management framework** that integrates financial performance with environmental and social responsibility.

In agricultural enterprises, where natural resources are both inputs and outcomes of production, green accounting provides the methodological basis for **quantifying ecological externalities**, such as soil degradation, water pollution, and greenhouse gas emissions, and incorporating them into economic decision-making

By internalizing environmental costs, farms can more accurately assess their **true profitability**, ensuring that economic growth does not occur at the expense of environmental degradation.

The results of the survey revealed that, although awareness of green accounting principles is increasing, **practical implementation remains limited**, particularly among smaller farms and enterprises with lower levels of education or limited financial capacity. This underscores the need for **capacity-building programs, training initiatives, and knowledge transfer mechanisms** to bridge the gap between theoretical understanding and operational practice.