Foreword

To meet global needs, more and more entities have begun to promote, for a sustainable development of the business, the Triple Bottom Line concept, introducing performance on the three levels: economic, social and environmental. If they ignore social and environmental issues, large corporations are likely to lose share of market, to bear costs of greening the area of activity, to allocate large sums to control losses in order to regain the stakeholders’ trust.

Green Accounting Initiatives and Strategies for Sustainable Development explores social and environmental objectives combination, the conditions under which they occurred, and the ability to incite confrontation and build new horizons for sustainable strategies, arising from the need for an accounting oriented towards advanced forms of decision-making and accountability.

This paper is a useful tool that equally addresses researchers in higher education institutions and all specialists interested in this domain. Readers will find along the book a series of research studies focused on Social and Environmental Accounting.

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