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ACCOUNTING OF ENVIRONMENTAL COSTS: A COMPARISION OF READY MIXED CONCRETE INDUSTRY AND CEMENT INDUSTRY

Abstract:

Due to rapid population growth and industrialization environmental problems has increased. So, businesses have social responsibility with regard to protection of the environment. Besides social responsibility, due to some legal regulations businesses use environment like an production input and there is also that take protective measures about it. For environmental protection, businesses have to both manufacture environmentally friendly products and to the reduce of hazardous waste and environmental costs information is required for the recycling. Traditional accounting system shows the environmental costs as overhead costs so environmental decision making processes constitute deficiency in the provision of the necessary information. Expressing an economic value of natural resources, bear to cost for prevention and reduction of environmental problems has revealed the concept of environmental accounting.

Environmental Accounting, as a result of business activities, can be measured with money, occurring increases and decreases in environmental resources, records, reports, analyses. Environmental Accounting describes the businesses about status of environmentally in environmental information system.

In this study, Ready Mixed Concrete Production Plant and Cement Production Plant which are operating in Turkey were conducted comparative analysis in terms of environmental costs, environmental accounting records in order, laws and social responsibilities about how do they reduce environmental impact.

Keywords:

Enviromental Accounting, Enviromental Cost, Environmental Protection Activities

JEL Classification: M41, M40, M49