

# GENERAL AND SPECIFIC CONNECTIONS OF ENVIRONMENTAL ACCOUNTING

Radu MARIAN<sup>a\*</sup>

<sup>a)</sup> Babeş-Bolyai University, Faculty of Economics and Business Administration,  
Cluj-Napoca, Romania

Please cite this article as:

Article History:

Marian, R., 2025. General and specific connections of environmental accounting. *Review of Economic Studies and Research Virgil Madgearu*, 18(2), pp.107-132. doi: 10.24193/RVM.2025.18.138.

Received: 11 September 2025

Accepted: 19 October 2025

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**Abstract:** This study aims to analyze the past, current and future state of environmental accounting and its connections with other related general and specific concepts. The main general and specific concepts of environmental accounting investigated based on literature, are related to sustainability accounting, CSR, environmental reporting, as well as boundaries on environmental accounting (green accounting, economical-ecological accounting, natural resource accounting and environmental cost accounting). Through this analysis, the study emphasizes the connections of environmental accounting with financial and non-financial reporting and explores the interdisciplinarity of the field. The paper contributes to a better understanding of the environmental accounting domain and provides direction for future research.

**Key words:** accounting; CSR; environmental accounting; financial accounting; sustainability accounting

**JEL Classification:** M41; Q56

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\* Corresponding author. E-mail address: radu.marian@econ.ubbcluj.ro.

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