

DYNAMIC AND PRESENT IN THE ACCOUNTING TREATMENT APPLIED TO GREEN CERTIFICATES

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ABSTRACT: Green certificates are documents attesting production from renewable energy sources of a quantity of electricity. They are issued monthly by the transmission and system operator for electricity producers who use renewable energy and are traded on the green certificates market, electricity providers and producers being required to purchase quarterly a number of green certificates appropriate to the amount of electricity supplied to final consumers quarterly. Purpose of this paper is to analyze the accounting treatment of green certificates in terms of current accounting regulations and changes occurred in relation to greenhouse gas emission certificates. The research results are translated into highlighting the accounting approach for green certificates for electricity producers from renewable energy sources, who benefit from these titles, as well as for the providers and producers of electricity required to purchase green certificates.

Key words: green certificates; greenhouse gas emission certificates; accounting branch; analyze; accounts.

JEL Codes: M41; Q40; Q56