

THE LINK BETWEEN ENVIRONMENTAL ACCOUNTING - ENVIRONMENTAL POLLUTION AND COVID-19

Adriana HORAICU¹, ORCID:0000-0002-3862-3356
Ana-Maria COMÂNDARU (ANDREI)², ORCID:0000-0003-3152-4387
Volodea MATEEVICI³, ORCID:0000-0002-1509-0462

Abstract: *In the current economic context, accounting must support sustainable development, providing important information about the impact that economic entities have on the environment and society. Achieving the goal of reducing emissions by at least 55% by 2030 in Romania is essential to minimize the direct social impact on citizens. Air pollution is one of the most serious environmental problems we face at the beginning of the third millennium. Environmental factors such as heat waves exacerbated by air pollution and climate change account for about 13% of all deaths in Europe. As a result, air pollution is the biggest health risk in Europe, causing more than 630,000 premature deaths each year. Long-term exposure to pollutants can cause diabetes, lung disease and cancer, and early evidence suggests that air pollution may be associated with increased mortality in patients with Covid-19. "Covid-19 is another wake-up call that requires a clear understanding of the relationship between our ecosystem, the economy and the health of all mankind". Reducing pollution to zero will help the EU to further separate prosperity from harmful levels of pollution, while increasing the EU's resilience and strategic autonomy. It will also be able to support a sustainable recovery after Covid-19, for example in the following ways: promoting adequate and timely information on the economic and health benefits of anti-pollution measures. Pollution disproportionately affects the most vulnerable people, so we try to further develop commercial practices that reduce pollution, create jobs and reduce social inequalities. In this regard, we set out to highlight in the content of this scientific approach the most important compatible practices, policies and actions to reduce pollution to zero. A coherent model for reporting information on environmental protection behavior and the possibility of using accounting information in making decisions that promote environmental protection. Another aspect that we set out to develop is the need for investments, new products and research and development activities, without which we cannot perform.*

Keywords: *environmental accounting, pollution, ecological reporting, Covid-19, investments.*

JEL Codes: M41, M21, B55, Q53

¹PhD of Economics, Accounting Specialization, affiliation to the Center for Research and Studies in Accounting and Finance, Valahia University of Targoviste, Romania, E-mail: adriana_paduraru@yahoo.ro

²PhD Student, Valahia University of Targoviste, Romania, E-mail: annyys13@yahoo.com

³ PhD Student, Valahia University of Targoviste, Romania, E-mail: volodeamateevici@gmail.com

DOI: 10.29302/oeconomica.2022.24.1.7

Pp. 81-95