

Unit 10 - Environmental Accounting & Sustainability

Introduction to Environmental Accounting

Chapter 1

Definition of Environmental Accounting

Environmental Accounting is the process of identifying, measuring, and reporting environmental impacts and costs associated with an organization's operations.

Chapter 2

Environmental Accounting and Sustainability: The relationship between environmental accounting and sustainability reporting, focusing on the integration of environmental data into financial statements.

Chapter 3

Environmental Accounting Systems

Overview of environmental accounting systems, including the identification of environmental impacts and the measurement of associated costs.

Chapter 4

Environmental Accounting and the Balance Sheet: The impact of environmental liabilities and assets on the balance sheet, including the recognition of environmental provisions and the valuation of environmental assets.

Chapter 5

Environmental Accounting and the Income Statement: The impact of environmental costs on the income statement, including the recognition of environmental expenses and the measurement of environmental income.

Chapter 6

Environmental Accounting and the Cash Flow Statement: The impact of environmental activities on the cash flow statement, including the recognition of environmental cash flows and the measurement of environmental cash flows.

Chapter 7

Environmental Accounting and the Statement of Financial Position: The impact of environmental assets and liabilities on the statement of financial position, including the recognition of environmental assets and liabilities and the measurement of environmental assets and liabilities.

Chapter 8

Environmental Accounting and the Statement of Financial Performance: The impact of environmental activities on the statement of financial performance, including the recognition of environmental income and expenses and the measurement of environmental income and expenses.

Chapter 9

Environmental Accounting and the Statement of Financial Position: The impact of environmental assets and liabilities on the statement of financial position, including the recognition of environmental assets and liabilities and the measurement of environmental assets and liabilities.

Chapter 10

Environmental Accounting and the Statement of Financial Performance: The impact of environmental activities on the statement of financial performance, including the recognition of environmental income and expenses and the measurement of environmental income and expenses.

Chapter 11

Environmental Accounting and the Statement of Financial Position: The impact of environmental assets and liabilities on the statement of financial position, including the recognition of environmental assets and liabilities and the measurement of environmental assets and liabilities.

Intermediate Accounting 321 Final Exam

**Terry D. Warfield, Jerry J.
Weygandt, Donald E. Kieso**



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