

TUTORIAL COURSE FORM – 2024-2025 ACADEMIC YEAR

Name of the tutorial course	ENVIRONMENTAL ACCOUNTING
(incoming Erasmus/exchange	
students)	
Name of the professor	Pavaloaia Leontina
Email of the professor	betianu@uaic.ro
Office of the professor	B521
Consultation hours	Monday: 9 AM
Semester(s) in which the tutorial course is available	I, II
No. of ECTS credits	6
Level of study (bachelor/master/PhD)	master
Short description/Contents	1.Environmental Accounting: Conceptual Framework 2.Measurement and Communication of Environmental Variable 3.Environmental Information in Annual Report 4.Standards for Reporting
Assessment/Evaluation/Frequenc	1. Project on Environmental Information published in the
y of meetings	annual reports 50%, deadline: 12 weeks of semester
	2. Exam 50%: 14 weeks of semester
Bibliography	1.Baldarelli Maria-Gabriella, Del Baldo Mara, Nesheva-
	Kiosseva Ninel, 2017, Environmental Accounting and
	Reporting: Theory and Practice, Springer
	2.United Nations European Union Food and Agriculture Organization of the United Nations International Monetary Fund Organisation for Economic Co-operation and Development The World Bank, 2014, System of Environmental-Economic Accounting 2012—Central Framework, https://unstats.un.org/unsd/envaccounting/seeaRev/SEEA_C
	Final_en.pdf 3.United Nations Committee of Experts on Environmental- Economic Accounting, 2018, Global Assessment of Environmental-Economic Accounting and Supporting Statistics 2017, https://unstats.un.org/unsd/statcom/49th- session/documents/BG-Item3h-2017-Global-Assessment-of- Environmental-Economic-Accounting-E.pdf
Observations	