



UNIVERSITATEA „ALEXANDRU IOAN CUZA” din IAȘI

## FACULTATEA de ECONOMIE ȘI ADMINISTRAREA AFACERILOR

### TUTORIAL COURSE FORM

#### 2025-2026 ACADEMIC YEAR

<b>Name of the tutorial course (incoming Erasmus/exchange students)</b>	<b>ENVIRONMENTAL ACCOUNTING</b>
<b>Name of the professor</b>	Pavaloaia Leontina
<b>Email of the professor</b>	betianu@uaic.ro
<b>Office of the professor Consultation days/hours</b>	B521 Monday: 9 AM
<b>Semester(s) in which the tutorial course is available</b>	I, II
<b>No. of ECTS credits</b>	6
<b>Level of study (bachelor/master/PhD)</b>	master
<b>Short description/Contents</b>	1.Environmental Accounting: Conceptual Framework 2.Measurement and Communication of Environmental Variable 3.Environmental Information in Annual Report 4.Standards for Reporting
<b>Assessment/Evaluation</b>	1. Project on Environmental Information published in the annual reports 50%, deadline: 12 weeks of semester 2. Exam 50%: 14 weeks of semester
<b>Bibliography</b>	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, <a href="https://unstats.un.org/unsd/envaccounting/seeaRev/SEEA_CF_Final_en.pdf">https://unstats.un.org/unsd/envaccounting/seeaRev/SEEA_CF_Final_en.pdf</a> 3.United Nations Committee of Experts on Environmental-Economic Accounting, 2018, Global Assessment of Environmental-Economic Accounting and Supporting Statistics 2017, <a href="https://unstats.un.org/unsd/statcom/49th-session/documents/BG-Item3h-2017-Global-Assessment-of-Environmental-Economic-Accounting-E.pdf">https://unstats.un.org/unsd/statcom/49th-session/documents/BG-Item3h-2017-Global-Assessment-of-Environmental-Economic-Accounting-E.pdf</a>
<b>Observations</b>	