



## Environmental Accounting in Theory and Practice

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Book Condition: New. Publisher/Verlag: Springer Netherlands | Policy failures in environment and development have been blamed on fragmented and eclectic policies and strategies. The 1992 United Nations Conference on Environment and Development, the 'Earth Summit' in Rio de Janeiro, called therefore for an integrated approach in planning and policy making to achieve long-term sustainable growth and development. The Conference also recognized in its action plan, the Agenda 21, that integrated policies need to be supported by integrated information, notably requiring the implementation of integrated environmental and economic accounting by its member States. During the preparations for the Rio Summit, scientists and practitioners of national accounting met in a Special Conference on Environmental Accounting, organized by the International Association for Research in Income and Wealth (IARIW) in Baden, Austria. Their aim was to explore the need for and methodologies of adjusting national accounts for environmental reasons. National accountants had faced mounting criticism that conventional accounting neglected new scarcities in natural capital, as well as the social cost of environmental degradation. The result of their deliberations was a draft manual, later issued by the United Nations Statistics Division (UNSD) as a handbook of Integrated Environmental and Economic...



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