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DEVELOPMENT AND IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING IN CHINA

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Abstract

With the rapid development of China's economy, the demand for resources and energy increases. Under the situation of limited resources and sustainable development, the environmental accounting in China is emerged. The paper reviews and evaluates the development of China's environmental accounting theory, and also point out the shortcomings and future development trend. The researcher analyzes the current implementation status of the environmental accounting in China, find out the existing problems and provides some suggestions for future references.

Key words: environmental accounting, evaluation, suggestions on implementation, summarization

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