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CONTENTS

Sr. No.	TITLE & NAME OF THE AUTHOR (S)	Page No.
1.	COMPETENCIES, WORK ATTITUDES AND TRAITS OF LIBRARIANS IN THE 21st CENTURY OF SELECTED PRIVATE AND PUBLIC COLLEGES IN REGION 4A, PHILIPPINES <i>DR. LEONOR N. TIU, DR. MA. LINDIE D. MASALINTO, DR. PEDRITO JOSE V. BERMUDO, DR. NONET AMA CUY & DR. ANTONIO D. YANGO</i>	1
2.	HOW NIGERIAN ENTREPRENEURS PERCEIVE THEIR EXTERNAL ENVIRONMENTAL CHARACTERISTICS <i>IHEANYI C. ACHUMBA & CHIBUIKE UGO A.</i>	10
3.	A STUDY ON OCCUPATIONAL STRESS EXPERIENCED BY TILE INDUSTRY EMPLOYEES IN KANNUR AND CALICUT DISTRICT OF KERALA STATE <i>JINS JOY. P & DR. R. RADHAKRISHNAN</i>	17
4.	REVISIONING GANDHI'S SWARAJ AS AN ALTERNATIVE MODEL OF 'GLOBALISATION' <i>DR. PAWAN KUMAR SHARMA</i>	20
5.	MORPHOLOGICAL BACKGROUND DETECTION AND ENHANCEMENT OF IMAGES WITH POOR LIGHTING USING CUMULATIVE HISTOGRAM ANALYSIS <i>ASHWINI P. & DR. KHALID NAZIM S.A.</i>	22
6.	THE PLACE OF SMALL AND MEDIUM ENTERPRISES IN ECONOMIC DEVELOPMENT: A KENYAN PERSPECTIVE <i>JAMES WAFULA WANYAMA</i>	28
7.	ASSESSING PRODUCT SUSTAINABILITY, CUSTOMER LOYALTY AND SATISFACTION WITH XYZ TELECOMMUNICATION AMONG UNDERGRADUATE STUDENTS IN GHANA: THE CASE STUDY OF UNIVERSITY FOR DEVELOPMENT STUDIES, WA CAMPUS <i>DR. GORDON TERKPEH SABUTEY, DR. JOE ADU-AGYEM & DR. C. K. OSEI</i>	32
8.	STATE OF HEALTH IN ODISHA: A MAJOR HURDLES FOR INCLUSIVE GROWTH <i>PARTHA SARATHI DAS & SONAM SUBHADARSHINI</i>	42
9.	GREEN MARKETING AND ITS IMPORTANCE FOR COMPANIES <i>VIJAY PRAKASH ANAND</i>	46
10.	IMPACT OF BRAND CELEBRITY ON CONSUMER PURCHASE INTENTIONS: A STUDY WITH REFERENCE TO SELECTED MOBILE SERVICE PROVIDES IN HYDERABAD CITY <i>NAGUNURI SRINIVAS</i>	49
11.	A STUDY ON THE SHOPPING PATTERN OF TOURISTS' TO THE DUBAI SHOPPING FESTIVAL <i>SANGEETA PETER & DR. VICTOR ANANDKUMAR</i>	55
12.	ANALYSIS OF SIZE, GROWTH AND PROFITABILITY IN INDIAN TWO AND THREE WHEELER SECTOR COMPANIES <i>DR. A. VIJAYAKUMAR & S.SRI DEVI</i>	58
13.	FARMERS' AWARENESS ABOUT CROP INSURANCE SCHEMES: AN ANALYTICAL STUDY <i>T.T. KARTHIK & DR. L. P. RAMALINGAM</i>	66
14.	A CASE STUDY ON VIRAL MARKETING CAMPAIGNS 'HAR EK FRIEND ZARURI HOTA HAI' VS. 'HONEY BUNNY' <i>SHIPRA BHUTANI & DIPTI JAIN</i>	73
15.	A STUDY ON FACULTIES PERCEPTION OF STRESS AND COPING STRATEGIES <i>ANITHA.A & DR. R. SRITHARAN</i>	78
16.	CONSUMER PERCEPTION ON ORGANIZED AND UN-ORGANIZED RETAIL OUTLETS: A STUDY IN COIMBATORE <i>DR. K. SINGARAVELU & J. SAMUELCAESER PICKENS</i>	83
17.	A STUDY ON PERCEPTION OF QUALITY OF WORK LIFE AMONG TEXTILE INDUSTRY WORKERS IN GUJARAT <i>DR. MEETA MANDAVIYA</i>	88
18.	CLUSTER ENTREPRENEURSHIP: A CASE STUDY OF HARYANA <i>MEETU CHAWLA</i>	93
19.	A STUDY ON THE AWARENESS ABOUT CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENT AMONG MBA STUDENTS IN ARTS AND SCIENCE COLLEGES IN TRICHY <i>DR. A. KANMANI JOAN OF ARCH</i>	97
20.	IMPACT OF GLOBALISATION IN INDIA: SOME ISSUES <i>PADALA SANDYA RANI</i>	100
21.	GLOBALISATION AND NUTRITIONAL CHANGE IN INDIA <i>DR. MANOJ KUMAR SHARMA</i>	107
22.	TEA INDUSTRY IN TAMILNADU: DISTRICT WISE ANALYSIS <i>DR. R. SIVANESAN</i>	109
23.	ADVERTISING: A SUBVERSION OF MEANINGFUL LIVING <i>DR. PAWAN KUMAR SHARMA</i>	117
24.	ANALYZING CUSTOMERS' PREFERENCES IN SELECTING HOTEL SEGMENT: AN EMPIRICAL CASE STUDY <i>DR. BIKRANT KESARI & PRYAS JAIN</i>	120
25.	A STUDY OF RE-INVESTMENT STRATEGY OF FIVE MUTUAL FUNDS WITH SPECIAL REFERENCE TO GROWTH FUNDS <i>VIMMY ARORA & NISHA PANNU</i>	125
26.	ASSESSMENT OF LOAN OPERATION AND FINANCIAL PERFORMANCE OF DEVELOPMENT BANK OF ETHIOPIA <i>DEGU KEFALE CHANIE</i>	129
27.	THE QUALITY OF CUSTOMER SERVICE IN NIGERIA'S INTERNATIONAL AIRLINE INDUSTRY AND IT'S RELATIONSHIP WITH THE LEVEL OF PATRONAGE: A CASE OF AIR FRANCE AND LUFTHANSA <i>IKEOGU CHRISTOPHER</i>	136
28.	JOINT VENTURE AND ITS ISSUES <i>RIDHI GUPTA</i>	144
29.	PROMOTING GOOD GOVERNANCE IN THE MANAGEMENT OF NGOS IN INDIA FOR RURAL DEVELOPMENT <i>DR. SUNIL KUMAR</i>	148
30.	ENVIRONMENTAL ACCOUNTING AND CORPORATE SOCIAL RESPONSIBILITY: AWARENESS & BENEFITS OF SELECTED COMPANIES IN BANGALORE <i>RAVIKUMAR K</i>	151
	REQUEST FOR FEEDBACK	155

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ENVIRONMENTAL ACCOUNTING AND CORPORATE SOCIAL RESPONSIBILITY: AWARENESS & BENEFITS OF SELECTED COMPANIES IN BANGALORE

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ABSTRACT

The social and environmental issues and the impact of them on the decision making process have been increasingly given attention to the financial reporting. Over time there are many studies about Social and Environmental accounting that have different views and arguments on the importance to the corporate report. In developed countries, the social and environmental accounting has joined the financial report and annual report; however it is still a new concept to Indian companies. The objective of this study is to assess the understanding of selected people on the social and environmental concept, their implementation on companies in Bangalore. In order to collect data for the research, questionnaire survey will be used as a helpful method. The finding uncovers that although most people understand the importance of social and environmental activities and having corporate social responsibility reports, few of companies is able to quantify the cost and benefits of social and environmental activities as in the financial report.

KEYWORDS

environmental accounting, corporate social responsibility, social protection.

INTRODUCTION

The evolution of corporate social responsibility in India refers to changes over time in India of the cultural norms of corporations' engagement of corporate social responsibility (CSR), with CSR referring to way that businesses are managed to bring about an overall positive impact on the communities, cultures, societies and environments in which they operate. The fundamentals of CSR rest on the fact that not only public policy but even corporate should be responsible enough to address social issues. Thus companies should deal with the challenges and issues looked after to a certain extent by the states. Among other countries India has one of the richest traditions of CSR. Much has been done in recent years to make Indian Entrepreneurs aware of social responsibility as an important segment of their business activity but CSR in India has yet to receive widespread recognition. If this goal has to be realized then the CSR approach of corporate has to be in line with their attitudes towards mainstream business- companies setting clear objectives, undertaking potential investments, measuring and reporting performance publicly.

Environmental and social protection is the urgent task of each enterprise, each level, each sector, and each country. For any economic sector, the development is always linked to the sustainability of environment and society. In the long term, the responsibilities of the enterprises to the environmental and social issues shall be an important factor to increase the profit of these enterprises. Thus, the enterprises are required to balance between the economic benefits and social and environmental contributions, implementing the responsibilities of the enterprises to the environment through particular actions such as: environmental impact assessment, paying environmental tax, classifying and treating solid waste, minimizing the costs on materials, fuel and reducing the costs for waste. Especially in the background of international economic integration and globalization, the competition is fierce and fiercer, many enterprises only concern on their short-term benefits and have decisions and actions with negative impacts on the environment; as a result, they have to pay the penalty for their actions when the consumers and the society boycott.

REVIEW OF LITERATURE

Judy L. Holcomb, UCF Rosen College of Hospitality Management, Orlando, Florida, USA(2007) their study examines that ascertain the level of socially responsible behavior of the top ten hotel companies. The findings reveal that 80 percent of the hotel companies analyzed reported socially responsible activities relating to some form of charitable donations. A diversity policy was reported by 60 percent of the hotel companies, while 40 percent provided some mention of SR in their vision or mission statements. Some companies were highly focused on providing a balanced approach to SR while other hotel companies were less focused in their efforts.

Yu-Chin (Jerrie) Hsieh USA(2012) In his paper is to analyze the environmental management policies and practices of the top 50 hotel companies as disclosed on their corporate web sites. Only 46 per cent of the selected hotel companies used web pages to post information related to environmental issues on their public web sites. The web pages of Wyndham, IHG, Accor, Whitbread, Hyatt, Rezidor, Sol Melia, TUI, and Scandic featured more revealing environmental information than that posted by other companies, which indicated their environmental commitment and engagement

Prof. Sidharta Utama in his Research paper stated that the role of regulator in promoting Corporate Social Responsibility (CSR) and b. identify and evaluate the infrastructures necessary for accountant able CSR reporting using the case of Indonesia. The essay suggests that regulator can promote CSR by creating conducive infrastructures for CSR. For CSR reporting these include a. the existence of globally accepted reporting standard/guidance on CSR reporting, b. the existence of globally assurance standard for CSR reports.

Osemene, O .F (2012) his study on impact of corporate social responsibility (CSR) practices in the Nigerian telecommunication industry (2006 – 2011) by evaluating the factors influencing CSR adoption. Primary data were obtained from pretested questionnaire administered to 400 respondents (stakeholders and telecommunication staff) across the six geopolitical zones of Nigeria using a purposive sampling technique. Secondary data on the annual reports of the company (2007-2011) were examined. Data were analyzed using appropriate descriptive and inferential statistics at P<0.05 significant level.

STATEMENT OF THE PROBLEM

Recently the public is watching closely to pressing cases of violating business ethics and destroying the environment and health at serious level such as waste chemicals are discharging untreated wastewater directly to Hele mariyappa lake by Cipla Company in Bangalore. The wrong-or right of the above cases are clear. However, for the society and thousands of operating enterprises, the issue of Cooperate Social Responsibility (CSR) is set up and requires to be discussed seriously in terms of policy argument and practice. What should a company do to be evaluated by the society as a good company with sustainable development? What are the responsibilities of the state management agencies? Which level should the law regulate about the corporate social responsibility? The issue is that how we can rely on the voluntary investment of the enterprises when there is lack of legal framework, regulations and necessary monitoring of the society and the community. Lessons show that the power of profit can make the enterprises blind and irresponsible by hiding their legal actions and the voluntary investment of the enterprises is very limited.

OBJECTIVES OF RESEARCH

- 1) To investigate the Perception of Employees about CSR and Environmental and Social Accounting in selected companies;
- 2) To understand the current implementation of CSR and Environmental and Social Accounting in sample companies.

HYPOTHESIS

1. There is a correlation between Environmental Accounting and Business Policy of the firm to achieve competitive advantage.
2. Conscious reduction in environmental costs, benefits and contingencies will enhance environmental performance of the organization

RESEARCH METHODOLOGY

Both Primary data Secondary data are used for the study. Primary data is new information collected by the researcher for a specific purpose. There are several ways to collect data such as through interview, questionnaire, case study, or observation. In this research, the questionnaire survey will be conducted to gather primary information define a questionnaire.

Secondary data may be taken from many sources such as company information (internal and external), government agencies, and internet-based resources. These data can be qualitative, quantitative, raw data, or compiled data. In this research, the secondary data sources are collected through public materials such as books and journals in the library, internet, official company's website and government investigation reports. In this research, a sample is taken from respondents in Infosys, L&T, ABB, and Kennametal (widia) Inc, Four big companies specializing in Software and Manufacturing. They are leading companies in their sector, therefore, this sample can be considered as a representative for the study.

Introduction of Sample Companies

Name of the Company	Infosys Limited
Nature of Industry	IT services and IT Consultancy
Year of Establishment	1981
Operate in?	Worldwide
Registered Office	Bangalore, Karnataka, India
Founders	N.Narayanamurthy
Vision	"We will be a globally respected corporation."
Mission	"Strategic Partnerships for Building Tomorrow's Enterprise."
Values	We believe that the softest pillow is a clear conscience. The values that drive us underscore our commitment to

Name of the Company	L&T Inc.
Nature of Industry	Conglomerate
Year of Establishment	1938
Operate in?	Worldwide
Registered Office	Mumbai, Maharashtra, India
Founders	Henning Holck-LarsenSøren Kristian Toubro
Chairman & MD	A. M. Naik
Vision	To develop a premier world class education centre, for creating global project management professionals, thereby making Larsen & Toubro (L&T) a centre of excellence in project management.
Mission	To develop and deliver high quality education and research in project management in consonance with the vision of L&T by providing state-of-the-art infrastructure and learner friendly atmosphere with innovative pedagogy thereby creating a pool of world class and socially responsible project professionals
Values	Agility, Dependability, Innovation, Integrity, Meritocracy & Fairplay, Passion Teamwork

Name of the Company	ABB Limited
Nature of Industry	Electrical Equipment
Year of Establishment	1988
Operate in?	Worldwide
Registered Office	Zürich, Switzerland
CEO	Joe Hogan
Vision	Power and Productivity for a Better World
Mission	<ul style="list-style-type: none"> • Continued focus on power and automation • Market outlook and ABB's leading positions allow for continued value generation – we are in the right business! • Increasing customer emphasis on environmental issues and energy efficiency opens new opportunities
Values	<ul style="list-style-type: none"> • With Clients: Independence, Integrity & Customer Insight • With Colleagues: Respect, Cooperation & Developing Career • With Company: We together contribute and share benefits

Name of the Company	Kennametal
Nature of Industry	Metals
Year of Establishment	1938
Operate in?	Worldwide
Registered Office	Latrobe, Pennsylvania
Founder	Philip M. McKenna
Vision	To achieve profitable growth of more than 10% per year and to maintain market leadership"
Mission	<ul style="list-style-type: none"> • Be responsive to customer needs and develop, manufacture and supply high tech. quality products and services to enhance their productivity and reduce costs • Train, motivate and provide a growth oriented environment to employees and encourage team work, mutual co-operation and support team members to achieve peak performance • Encourage innovation and creativity to stay ahead of the competition • Give necessary support to suppliers, sub-contractors and business associates, to enable them to meet the companies requirements on a continual basis
Values	<ul style="list-style-type: none"> • At Kennametal, we take seriously our global commitment to our values. • We're committed to programs that ensure the health and safety of our employees and the environment. • We believe to be truly successful in business we not only must meet, but should strive to exceed, our environmental and social responsibilities.

RESULT AND DISCUSSION

The questionnaire is given to 200 respondents; however, there are only 108 people respond to the questionnaire, 92 other people refuse to answer. The filled-in questionnaire is going to be classified into categories of age, gender, and question's number bases. As the research's intention, this research will study about many selected companies in Bangalore. But in fact, as for the limitation in time and capacity, the research only studies two companies. This section is merely the description and analysis of the results collected and calculated. That is for the overall picture of the results which will help to explain the findings of this research in the next section.

1. DESCRIPTION OF RESPONDENTS' INFORMATION

When answering the questionnaire, respondents are asked to provide some personal basic information, which are Name, Age, and Gender. With 8 questions sent to 200 people such as managers, employees, customers, receiving 108 results. This information is gathered as follows:

1. Description of respondents' age

Based on collected data, respondents from 18 to 25 years old are 9 people, equal to 8.00 %; respondents who are from 25 to 35 years old are 39 people, hold 36.00 %. Other respondents are people from 35 to 45 years old, 27 people, as 25.00 %; from 45 to 55 years old, 18 people, equal to 17.00 %; and from 55 to 65 years old, 15 people, as 14.00 %.

2. Description of respondents' gender

It is easily to see that among 108 respondents, 63 people are male, equals 58.00 %, and the rest, 45 people are female, equal 42.00 %.

2. DESCRIPTION AND ANALYSIS OF RESPONDENTS ABOUT THE AWARENESS OF SOCIAL AND ENVIRONMENTAL ACCOUNTING

The awareness of respondents about SEA is reflected in first three questions as follows:

2.1: The first question of SEA asking the respondents is: "I understand the meaning of "Social and Environmental accounting." This question is asked for making sure that the understanding of SEA concept in the real life situation.

Understanding the meaning of "Social and Environmental Accounting"

Most of the respondents have chosen: "Neutral". Among 108 respondents, only 5 people or 4.6 %, chose the answer of "Strongly Agree", 16 people chose the answer of "Agree" or 14.8 %, 54 people respondents "Neutral" equal 50.0 %, 22 people chose "Disagree" corresponding 20.4% and 10.2% or 11 people with the most answer is strongly disagree. It means that people in society have little awareness of SEA, which is the first stage to implement SEA to wider range of business. In developed countries, the social and environmental accounting has joined businesses' activities for a long time. In developing countries as Vietnam, the concept of SEA has not been introduced adequately; therefore it is quite new and not popular.

2.2 I am aware of the link between social and environmental accounting and Sustainable Development.

This question is asked for making sure that the understanding of SEA concept in the real enterprise situation. Even though the percentage of respondents choosing "Agree" and "Neutral" is higher than the ones choosing "strongly agree" and "disagree"; there is obvious that the number of respondents who have chosen "disagree" decreases compared to the previous question is 10% and no answer with "strongly disagree".

Question 3: "The cost and benefit of social and environmental issues should be quantified in the Social and Environmental report?"

The analysis stated that the respondents chosen among 108 respondents, 22 people or 20.4 % chose the answer of "Strongly Agree", 32 people chose the answer of "Agree" and 32 people respondents "Neutral" or 29.6 %, 11 people chose "Disagree" and 11 people with the most answer is strongly disagree or 10.2%. It is visible that a large number of respondents agree with this statement. The social and environmental activities are a part of their company's operation; however, there is lack of quantitative detail such as cost and benefit analysis for SEA.

3. DESCRIPTION AND ANALYSIS OF RESPONDENTS ABOUT THE IMPLEMENTATION OF SOCIAL AND ENVIRONMENTAL ACCOUNTING

3.1 "Implementing social and environmental accounting is important to the sustainable development of company."

Description of Result - Among 108 respondents, 32 people or 29.6 %, chose the answer of "Strongly Agree" and "Neutral", 22 people chose the answer of "Agree" or 20.4%, 16 people respondents "Disagree" equal 14.8 %, 6 people with the most answer is strongly disagree or 5.6%. Most respondents have the judgment of the importance of implementing SEA at their companies. However, a number of 29.6% respondents that has a neutral opinion mean that the implementation of SEA is not adequately taken into account in their company.

3.2: Company voluntarily involves in developing or supporting environmental and social programs

Description of Result – Question 3.2

The result for this question is that 22 people or 20.4 %, chose the answer of "Providing charitable funds" and "Participating into gratitude events", 32 people chose the answer of "Supporting people in flood areas" or 29.6 %, 11 people respondents "Educating the awareness of environmental protection" equal 10.2 %, 5 people chose "Preventing air pollution/ water pollution" or 4.6 % and 16 people with the most answer is "Collecting, recycling, reuse, and proper disposal of products" or 14.8%.

Question 3.3: Company has an accounting system to quantify the cost and benefit of social and environmental programs.

Description of Result- There are 16 people or 14.8 %, chose the answer of "Neutral", 86 people chose the answer of "Disagree" or 79.6 %, 6 people respondents "Strongly disagree" equal 5.6 % and none of them chose "Strongly agree" or "Agree". The reason for this change is due to the changing customers' perceptions of eco-friendly products and major changes in societal conditions. In India, the enterprise does not have cost/benefit calculation that considers the contributions to social and environmental solutions for reducing social and environmental impacts and improving social equity and environmental conservation developments. The administration benefits take into account of the economic benefits from enhancing the customers' understandings of the company's effort to reduce social and environmental impacts that has not been applied.

Question 3.4: It is necessary to include the Social and Environmental report in the annual report or sustainability report

In this question, respondents were asked "It is necessary to include the Social and Environmental report in the annual report or sustainability report". The result for this question is that 32 people or 29.6 %, chose the answer of "Strongly Agree", 43 people chose the answer of "Agree" or 39.8 %, 22 people respondents "Neutral" equal 20.4 %, 11 people with the most answer is "Disagree" or 10.2% and none of people chose "Strongly disagree".

Description of Result -The results showed that most of selected managers questioned are aware quite clearly of the importance of CSR issues in the enterprise, as well as "Environmental and social accounting" that should be included in financial statements or annual report in the enterprise itself. It is also the rules of business ethics, and they perceive their roles beside the profit in business, they are responsible for the environment and society where the enterprise is operating. It is also found that they had become aware of long-term benefits and firm development of the enterprise in the future; there will be big contribution of SEA to accompany the products and services that the society recognizes that enterprise.

FINDINGS

- Based on collected data, respondents from 18 to 25 years old are 9 people, equal to 8.00 %; respondents who are from 25 to 35 years old are 39 people, hold 36.00 %. Other respondents are people from 35 to 45 years old, 27 people, as 25.00 %; from 45 to 55 years old, 18 people, and equal to 17.00 %; and from 55 to 65 years old, 15 people, as 14.00 %.
- Most of the respondents have chosen: "Neutral". Among 108 respondents, only 5 people or 4.6 %, chose the answer of "Strongly Agree", 16 people chose the answer of "Agree" or 14.8 %, 54 people respondents "Neutral" equal 50.0 %, 22 people chose "Disagree" corresponding 20.4% and 10.2% or 11 people with the most answer is strongly disagree. It means that people in society have little awareness of SEA, which is the first stage to implement SEA to wider range of business
- Respondents chosen among 108 respondents, 22 people or 20.4 % chose the answer of "Strongly Agree", 32 people chose the answer of "Agree" and 32 people respondents "Neutral" or 29.6 %, 11 people chose "Disagree" and 11 people with the most answer is strongly disagree or 10.2%. It is visible that a large number of respondents agree with this statement.

- Among 108 respondents, 32 people or 29.6 %, chose the answer of "Strongly Agree" and "Neutral", 22 people chose the answer of "Agree" or 20.4%, 16 people respondents "Disagree" equal 14.8 %, 6 people with the most answer is strongly disagree or 5.6%. Most respondents have the judgment of the importance of implementing SEA at their companies. However, a number of 29.6% respondents that has a neutral opinion mean that the implementation of SEA is not adequately taken into account in their company.
- 20.4 %, chose the answer of "Providing charitable funds" and "Participating into gratitude events", 32 people chose the answer of "Supporting people in flood areas" or 29.6 %, 11 people respondents "Educating the awareness of environmental protection" equal 10.2 %, 5 people chose "Preventing air pollution/ water pollution" or 4.6 % and 16 people with the most answer is "Collecting, recycling, reuse, and proper disposal of products" or 14.8%.
- There are 16 people or 14.8 %, chose the answer of "Neutral", 86 people chose the answer of "Disagree" or 79.6 %, 6 people respondents "Strongly disagree" equal 5.6 % and none of them chose "Strongly agree" or "Agree". The reason for this change is due to the changing customers' perceptions of eco-friendly products and major changes in societal conditions.
- CSR issues in the enterprise, as well as "Environmental and social accounting" that should be included in financial statements or annual report in the enterprise itself. It is also the rules of business ethics, and they perceive their roles beside the profit in business, they are responsible for the environment and society where the enterprise is operating.

SUGGESTIONS

Environmental information to help make management decision on pricing, controlling overhead and capital budgeting, and external use, disclosing environmental information of interest to the public and to the financial community. Hence, it is suggested that environmental accounting concepts must be clysters cleared for the public, financial communities and others gain knowledge on environmental accounting and to know far it is useful to the stakeholders.

CONCLUSION

Within the macro view, the environmental protection, business growth and social efficiency, is always in conflict. Also for enterprise, growth pressure or business effect can transgress the environment protection, unless the authorities or consumers interfere. Each product selected by consumers can be considered as a vote for the enterprise. The more votes there are, the better it is for the growth of the enterprise. The problem is whether the consumers are aware of and use selecting right effectively or not.

LIMITATIONS OF THE STUDY

In this Article, some limits can affect the accurate and enough result for a Research Paper. Firstly, it can be mentioned that selecting business enterprise of executives are not ready to give information because of Company policy. Secondly, answers were only selected precipitately other than practical natural world. Or answers are to help, other than taking time for each situation. All above matters affect the survey result, small or big. Therefore, with those basic limitation and difficulties during researching, the research can give the best result in aspect of small research.

SCOPE FOR FURTHERS RESEARCH

Environment Accounting new to our India context, the above research topic, if it is carried out better in the future, there will be some more specific experiences as well as plans to improve and give more satisfactory 54 Result. Firstly, this research shall be widen more to enterprises, there will be more time to collect survey data, and there will be more approaching methods such as direct interview. In addition, questionnaire will be given more suitably for each subject, and it can be divided each question for each different knowledge level to related problems.

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