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गुणसागर

वार्षिक पत्रिका

२०७५

प्रकाशक
त्रि.वि. प्राध्यापक संघ
क्याम्पस एकाइ समिति
रा.रा.ब. क्याम्पस, जनकपुरधाम

वर्ष ५

२०७५ श्रावण

अंक ५

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२०७५ सालको विजयादशमी, शुभ दीपावली तथा छठ पर्वको पावन अवसरमा प्रकाशित

गुणसागर

(वार्षिक)

वर्ष ५

२०७५ आठवण

अंक ५

प्रधान सम्पादक
धीरेन्द्र कुमार यादव

सहयोगी सम्पादक
रेमन्त मोरवैता
अश्विनी कुमार साह

सल्लाहकार
श्री शिखारावण यादव
श्री चन्देश्वर ताल कर्ण

प्रकाशक

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रा.रा.ब. क्याम्पस, जनकपुरधाम



पत्र संख्या
Ref No.
चलानी

२०६८

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संरक्षक

प्रा. डा. किजय कुमार लाल

क्याम्पस प्रमुख

रा.रा.ब. क्याम्पस, जनकपुरधाम

कम्प्युटर डिजाईन तथा मुद्रण

न्यू क्वालिटी अफसेट प्रिन्टर्स

रामानन्द चौक, जनकपुरधाम, धनुषा

फोन : ०४१-५२३८५५

नोट : प्रकाशित रचनाहरू लेखकका निजि विचार र दृष्टिकोणका सम्वाहक भएकाले ती रचनाहरूमा व्यक्त अभिव्यक्तिका लागि सम्पादक मण्डल उत्तरदायी हुने छैन।



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शुभकामना



२०६८ साल देखि त्रिभुवन विश्वविद्यालय प्राध्यापक संघ, रा.रा.ब. क्याम्पस एकाइ समितिले विजयादशमी, शुभदीपावली एवं छठ पर्वको अवसर पारेर वार्षिक पत्रिकाको रूपमा "गुणसागर" प्रकाशन हुँदै आएकोमा विगत १ वर्षको निरन्तरताको क्रम भंगलाई पुनः यस वर्ष देखि निरन्तरता दिन उद्दत भई प्रकाशन हुन लागेकोमा म हृदय देखि नै अत्यन्त हर्षित छु।

पवित्रधाम जनकपुरको एक मात्र त्रिभुवन विश्वविद्यालयको आङ्गिक क्याम्पसका प्राध्यापकज्यूबाट बौद्धिक उन्नयनका लागि यस प्रकारको रचनात्मक कार्यले यस क्याम्पसको प्राज्ञिक विकासलाई टेवा पुऱ्याउनेमा कसैको दुई मत हुन सक्दैन। तथापि, जनकपुरको यस ऐतिहासिक एवं गौरवान्वित उच्चशिक्षाको प्राङ्गणमा केहि वर्ष देखि व्याप्त नकारात्मक प्रवृत्तिले क्याम्पसको गरिमामा आँच आउने गतिविधिलाई निरुत्साही गर्न एवं क्याम्पसको शैक्षिक एवं भौतिक विकासमा म कति सफल भए भन्न सकिदैन, यहाँहरूले नै मूल्याङ्कन गर्नु होला। तर, समयको माँग अनुसारको प्राविधिक शिक्षाको पठनपाठन तर्फ क्याम्पसले गति लिन थालेको र बजारमा निजि क्षेत्रबाट गरिएका भ्रामक प्रचार जस्तो शैक्षिक वातावरण विकृत नरहेको, क्याम्पसमा सबै संकाय र विषयका पठनपाठन नियमित संचालित हुँदै रहेको तर्फ सम्बन्धित सबैको ध्यानाकृष्ट गराउन चाहन्छु। यसै परिप्रेक्ष्यमा मुलुकको अनेकौं आरोह-अवरोह पार गरी संघीय संरचनामा गई सकेको भए पनि देश र प्रदेशलाई चाहिने प्रशासनिक दायित्व वहन गर्ने दक्ष जनशक्तिको लागि मानविकी संकायको पठनपाठनमा व्याप्त हासलाई चिदै त्यस क्षेत्रमा चासो अभिवृद्धि गर्न अभिभावक वर्ग सहित सम्बन्धित सबैलाई घचघच्याउने प्रयत्न हुनु वाञ्छनीय रहेको ठान्दछु।

"गुणसागर" को यस अंकमा समय सुहाउँदो उच्च शिक्षाको माँग अनुसार विज्ञजनहरूबाट अनुसन्धानात्मक लेख-रचनाहरू छापिने छन्, जसले प्राध्यापक साथीहरू मित्रको रचनात्मक प्रतिभालाई उजागर गर्दै क्याम्पस समेतको प्राज्ञिक प्रतिष्ठामा बल पुग्ने कुरा म विश्वस्त छु।

अन्त्यमा, "गुणसागर" पत्रिकाको यस पाँचौं अंकको प्रकाशनको पूर्ण सफलताको कामना गर्दै भविष्यमा पनि यसले निरन्तरता पाइरहोस् भन्ने शुभेच्छाका साथ प्राध्यापक, कर्मचारी, विद्यार्थी तथा क्याम्पसको हित चाहने सबैमा २०७५ सालको विजयादशमी, शुभदीपावली एवं छठ पर्वको हार्दिक मंगलमय शुभकामना अर्पण गर्दछु।

(प्रा. डा. विजल कुमार लाल)

क्याम्पस प्रमुख

एकाले ती
हुने छैन।

प्रकाशकीय

राजर्षि जनकको पृण्यभूमि, अष्टावक्र, मार्मी जस्ता विद्वान्, विदुषीको केन्द्र स्थलको रूपमा रहि आएको नौरवमय ऐतिहासिक मिथिलानगरी जनकपुरधाम स्थित रामस्वरूप रामसागर बहुमुखी क्याम्पसमा सेवारत विद्वान् प्राध्यापकहरूको सत्प्रयास तथा प्रेरणा एवं पूर्ण सहयोगमा त्रिभुवन विश्वविद्यालय, प्राध्यापक संघ क्याम्पस एकाइ समितिले २०७५ सालको विजयादशमी, शुभदीपावली तथा छठ पर्वको उपलक्ष्यमा 'गुणसागर' पत्रिकाको पाँचौं वार्षिक अङ्क प्रकाशन गरी यहाँहरूको समझ पस्कन पाएकोमा आफुलाई नौरवान्वित ठानेका छौं।

'गुणसागर' पत्रिकाको प्रकाशनमा क्याम्पसका विद्वत् मित्रहरूमा रहेका प्रतिभालाई प्रधुटन गराउने सत्प्रयासका लागि सम्यादक मण्डलका विद्वत् प्राध्यापक मित्रहरू प्रज्ञासाका पात्र हुनुहुन्छ।

बस सिर्जनात्मक रचनाको प्रकाशनका लागि क्याम्पस प्रमुख प्रा. डा. विजय कुमार लालज्यूबाट प्राप्त सहयोग तथा सहानुभूतिका लागि आभार व्यक्त गर्दछौं। साथै प्राज्ञिक उन्नयनको बस कार्यमा सहयोग गर्नु हुने सम्पूर्ण प्राध्यापकज्यूहरू प्रति कृतज्ञता प्रकट गर्दछौं। यसै क्रममा त्रि.वि., प्राध्यापक संघ, रा.रा.ब. एकाइ समितिका सम्पूर्ण पदाधिकारी एवं सदस्यज्यूहरूले 'गुणसागर' पत्रिका प्रकाशनका लागि तब, मन, धनले गर्नु भएको अथक प्रयास एवं सहयोगका लागि हृदय देखि नै साधुवाद टर्क्याउँद छौं।

अन्त्यमा २०७५ सालको विजयादशमी, शुभदीपावली तथा छठ पर्वको सुखद् उपलक्ष्यमा सम्पूर्ण विद्वत् शिक्षाप्रेमी तथा शुभेच्छुकहरूमा सुस्वास्थ्य दीर्घायुको हार्दिक मंगलमय शुभकामना व्यक्त गर्दछौं।

त्रि.वि., प्राध्यापक संघ
रा.रा.ब. क्याम्पस, एकाइ समिति
जनकपुरधाम



सम्पादकीय

जगत् जननी जानकीको पवित्रभूमि मिथिलाको केन्द्रस्थल जनकपुरधाम प्राचीनकालदेखि नै शिक्षा तथा संस्कृतिको उर्वर भूमिको रूपमा रहि आएको छ। यहाँका समाजसेवी, शिक्षाप्रेमी एवं बुद्धिजीविहरूको सत्प्रयासले वि.स. २०१४ सालमा स्थापित रा.रा. बहुमुखी क्याम्पसका सचेत प्राध्यापकहरूले शिक्षाको उन्नयनप्रति समर्पित रहँदै आएको छ। त्रि.वि. प्राध्यापक संघ रा.रा.ब. क्याम्पस एकाइ समिति प्राध्यापकहरूको हक, हित र अधिकार प्रति सजग, सचेत रहनुका साथै प्राध्यापकहरूको प्राज्ञिक उन्नयनका लागि २०६८ साल देखि 'गुणसागर' वार्षिक पत्रिका प्रकाशन गर्दै आएको सर्वविदित नै छ। विगत वर्षमा उक्त पत्रिकाको निरन्तरता दिने प्रयास गर्दा गर्दै पनि समसामयिक परिवेशको कठिनाईका कारण ढिलो भए पनि दुरुस्त रूपमा 'गुणसागर' पत्रिका २०७५ को पाँचौँ वार्षिक अङ्क प्रकाशन गर्न सफल भएकोमा हामी गौरवान्वित छौं। यस पत्रिकामा शैक्षिक जगत्क विविध विषयका अनुसन्धानकर्ता, प्राध्यापक तथा शिक्षामुरागीहरूलाई चातुर्दिक प्राज्ञिक उन्नयनम दिग्दर्शन गर्न सघाउने छ, भन्ने आशा लिएका छौं।

'गुणसागर' पत्रिकाको स्तरीयतालाई कायम राख्दै, अन्तर्राष्ट्रिय स्तरको मान्यता दिलाउन नेपाल सरकारको शिक्षा मन्त्रालय, नेपाल राष्ट्रिय पुस्तकालयबाट ISSN नम्बर लिई त्यस अनुरूप पत्रिका प्रकाशन गर्दै आएको सर्वविदितै छ। पत्रिका प्रकाशनका क्रममा क्याम्पस प्रमुख प्रा. डा. विजय कुमार लालज्यूले दिनु भएको प्रोत्साहन, सल्लाह, सुझाव र सहयोगका लागि आभार व्यक्त गर्दछौं।

यस पत्रिकाको मूर्तरूप प्रदान गर्ने विद्वान् प्राध्यापकज्यूहरूले समयमै आ-आफ्नो अनुसन्धानात्मक लेखहरू दिएर यो 'गुणसागर' पत्रिका अलङ्कृत हुन पुगेको छ। यस पत्रिकाको प्रकाशनमा सहयोग गर्ने प्राध्यापकज्यूहरू, सम्पादक मण्डलका मित्रहरू प्रति ज्ञापन गर्दछौं।

'गुणसागर' पत्रिका प्रकाशनका लागि शुभकामना पठाई हामीलाई विशेष गौरवान्वित र प्रोत्साहित गराउनु हुने शिक्षाप्रेमी, श्रद्धेय महानुभावहरू र तमाम शुभेच्छुक मित्रहरू हार्दिक कृतज्ञता नगरी रह सकिन्न साथै प्रस्तुतीकरणमा भएका सम्भावित त्रुटिका लागि क्षमायाचना माग्दै साधुवाद प्रकट गर्दछौं।

अन्त्यमा २०७५ सालको विजयादशमी, शुभदीपावली तथा छटपर्वको सुखद् उपलक्ष्यमा सम्पु विद्वत् शिक्षाप्रेमी तथा शुभेच्छुकहरूमा सुस्वास्थ्य दीर्घायुको हार्दिक शुभकामना व्यक्त गर्दछौं।

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Green Accounting : Concept and Importance

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Abstract

Corporate social responsibility is a concept in which businesses are expected to take into account a wide array of social interest. Social responsibility regarding the environment is one of the crucial areas in today's corporate social responsibility. The demand for environmental information on the part of external and internal recipients has contributed the development of a concept called green accounting or environment accounting. Green accounting was created as a result of the demand for information on the interactions between the enterprises and environment. It is a system of accounting designed to record the benefits and costs rendered by the environment to a business corporation and costs and benefits rendered to the environment by the same business corporation. It is a new challenge of accounting system. This research paper concentrates on exploring the concept, forms, advantages and limitations of green accounting on the basis of secondary information collected from various sources.

Key Words

Green Accounting, Environment Accounting, Corporate Social Responsibility, Environment Management Accounting, Environment Cost Accounting, Environment Financial Accounting, Ecological Accounting, Natural Resource Accounting.

1. Introduction

Increasing danger to environment, extension of many species of plants and animals, depletion of ozon layer, the global warming, use of fossil, fuels emitting Green House gas have become reality. The severity of environmental problems as a global phenomenon has its adverse impact on the quality of our life. Measures are being taken both at the national and international level to reduce, prevent and mitigate its impact on social, economic and political spheres. Economic development will be sustainable only if it is pursued in a manner which protects the environment. Rising pressures on the environment and increasing environmental consciousness have generated the need to account for various interactions between all sections of the economy and the environment. Accounting is called language of

the business. The basic source of economic information in a business is accounting. The informative function of accounting means that it serves the information needs of various internal and external users. The demand for environmental information on the part of external and internal recipients has contributed to the development of a concept called green accounting or environmental accounting.

2. Objectives of the Study

The objectives of this paper is to review the following :

- (a) To know the meaning of green accounting.
- (b) To state the forms of green accounting
- (c) To highlight the objectives of green accounting.
- (d) To review the advantages of green accounting
- (e) To discuss the limitations of green accounting.

3. Research Methodology

The study is based on the secondary data and information collected from books and articles in newspapers, magazines and journals. Hence, this study is descriptive in nature. This paper is a theoretical analysis of concept, forms, objectives advantages and limitations of green accounting.

4. Concept of Green Accounting

Green accounting also known as environmental accounting is an attempt to identify and bring into light the resources utilised and costs imposed on the eco-system by the activities of corporate houses. It is a system of accounting designed to record the benefits and costs rendered by the environment to a business corporation and costs and benefits tended to the environment by the same business corporation (Ramesh, 2014).

Green accounting can be defined as the identification, collection estimation and analysis of environmental cost information for superior decision making within the firm. It is considered to be an important tool for understanding the influential aspects of natural environment with respect to the economy. The environmental costs that occur due to financial outcomes of the firm's operation can be determined by means of a green accounting tool (Deshwal, 2015). Green accounting is using management tools to conduct in various purposes for example improving environment performance, controlling costs, investing in cleaner technologies, developing greener processes, and performing related to product mix, product retention and product pricing.

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An environmental accounting system is consisted of environmentally differentiated conventional accounting and ecological accounting. Environmentally differentiated accounting measures effects of the natural environment on a company in monetary terms. Ecological accounting measures the influence a company has on the environment, but in physical measurements (And and Srineevasa, 2014).

Environmental accounting is a field that is promising and developing. Its goal is the identification, measurement and communication of the costs from an entity's actual or potential impact on the environment (CICA 1993). To include environmental information in the accounting system of a company is one way to start to include sustainable development in everyday business decisions. A very important function of environmental accounting is to bring environmental costs to the managers, therefore, motivating them to identify ways to reduce and avoid economic costs related to the environment at the same time reduces the company's environmental impact.

5. Forms of Green Accounting

(i) Environmental Financial Accounting

Environmental financial accounting collects, records, analyses and reports environmental cost. Environmental information of business is shown in financial statements by means of environmental financial accounting. It mostly focuses on reporting environmental liability costs and other major environmental costs. It aims at disclosing the environmental dimension in financial statement.

(ii) Environmental Management Accounting

Environmental management accounting is the generation, analysis and use of financial and non-financial information to support the management. It integrates corporate environmental and business policies and thereby provides guidance on building a sustainable business. It means the management of environmental and economic performance through the development and implementation of appropriate environment related accounting systems and practices. Environmental management accounting typically involves life cycle costing, benefits assessment and strategic planning for environmental management.

(iii) Environmental Cost Accounting

Environmental cost accounting directly places a cost on every environmental aspect and determines the cost of all types of related action. Environmental actions include pollution prevention, environmental design and environmental management. Environmental cost accounting deals with environmental costs in order to reach the full cost accounting i.e. the

identification, evaluation and allocation of conventional costs, environmental costs and social costs to processes, products, activities or budgets.

(iv) Ecological Accounting

Ecological accounting is used to refer to the preparation of accounting according to physical data only. It is the type of environmental accounting which is a dedicated type of Natural Resource Accounting at local administration level. Ecological accounting is mainly used to prepare asset management plans at local administration level. Such plans provide a tool to evaluate the condition and life cycle of any particular physical asset.

(v) Natural Resource Accounting

Natural Resource Accounting means incorporation of environmental aspects into the system of national accounts. It means giving proper weight to environmental concerns in calculating Gross National Product and Gross Domestic Product. In natural resource accounting, the emphasis is given to natural assets, deterioration in its quality in order to get environmentally adjusted economic indicators such as environmental gross national income.

6. Objectives of Green Accounting

Green Accounting at the corporate level helps the management to know whether the corporation has been discharging its responsibility towards sustainable development while meeting its business objectives. Objectives of green accounting are as under :

- (a) Segregation and collaboration of all environment related flows and stocks of assets or resources.
- (b) Linkage of physical resources accounts with monetary environmental accounts.
- (c) Assessment of environment costs and benefits.
- (d) Minimising environmental impacts through improved product and process design.
- (e) Estimation of the total expenditure on protection or enhancement of environment.
- (f) Assessing changes of environment in terms of cost and benefits.
- (g) Realising organisational accountability and increasing environmental transparency.
- (h) Promoting a culture and attitude of environmentally safe working among its employees.

- (i) Ensuring safe handling and disposal of hazardous waste.
- (j) Disclosing to shareholders the amount and nature of the prevention measures taken by management.

Advantages of Green Accounting

Green accounting forms that part of accounting that deals with the environmental concerns. It addresses specifically the environmental costs related to information systems that permit data collection and analysis, performance follow up, decision making and accountability for the management environmental risk and costs. It helps to know whether the corporation has been discharging its responsibilities towards environment or not. Green Accounting provides the following advantages.

- (a) It is meant to be used for both internal and external users.
- (b) It is to adjust traditional measures of growth and to recast them as measures of sustainable growth.
- (c) It would help in improving environmental performance, controlling costs and promote sustainability.
- (d) It would encourage the government as well as the corporate to investing in cleaner and efficient technologies.
- (e) It would help in developing greener processes and products.
- (f) It would facilitate forming informed decisions related to their business activities.

Limitations of Green Accounting

Green Accounting suffers from various limitations as given below :

- (a) The concept is new and is still in its infancy. It is a new kid on the accounting block and more efforts are required to make the concept popular.
- (b) There is no proper universally accepted accounting method.
- (c) Input for green accounting is not easily available because costs and benefits relevant to the environment are not easily measurable.
- (d) Green Accounting can not work independently. It should be integrated with the financial accounting, which is not easy.
- (e) Initial cost for its tool and application is high.
- (f) Comparison between two countries or firms is not possible if method of

- accounting is quite obvious.
- (g) It is not easy to draw a conclusion with the help of environmental accounting as its is a long term process.

9. Conclusion

World is heavily burdened with over-population, natural calamities, backlashes of global warming, climate change, pollution, exhaustion of natural resources, ozone depletion, desertification, species decimation, marine pollution and many more hazards. To save the world, it is highly essential to exact laws and provisions and implement the same without further loss of time. Business organisations are aware of the facts that environmental issues will affect the business. They are fully convinced of the need for environmental information. There must be a proper green accounting system to determine the environment related costs, benefits, assets and liabilities. Green accounting is an emerging fact of accounting with benefits for industry and society globally. It is in preliminary stage. There is a genuine need to develop a concrete guideline for the environment accounting or green accounting.

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