

## PROSPECTS OF ENVIRONMENTAL ACCOUNTING PRACTICES OF SELECTED MANUFACTURING ENTERPRISES IN BANGLADESH

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**Received: 08 Jan 2019**

**Accepted: 08 Feb 2019**

**Published: 28 Feb 2019**

### **ABSTRACT**

*Environment is a burning issue in today's business world. Environmental accounting is a branch of accounting. A lot of studies have been made on this issue but no one claims its appropriate success. This paper is on Prospect of Environmental Accounting Practices of 16 selected enterprises in Bangladesh during the period 2018. The main objective of the study is to highlight the prospects of environmental accounting practices in selected manufacturing enterprises. The study is based on primary data. Primary data were collected through questionnaire. Questionnaires were prepared on the light of the study objectives of sample enterprises. Collected data were processed manually and with help of Computer software. As regards the prospect of environmental accounting, the study identifies a number of potential prospects like disclose monetary value, environment friendly product, competitive advantages in the market, integrated environmental consideration and non-monetary benefit to the stakeholder etc. The average mean score of Prospects is 2.54 in the scale of 3. The study also tries to forward some recommendations to overcome the challenges. There is also need of introduction of stock exchange listing requirements as to environmental information. These changes would definitely ensure introduction and use of EA in enterprises and provide an impetus for accountants to become involved in environmental accounting mechanisms within organizations. These are in line with recommendation made by Lodhia, 1999.*

**KEYWORDS:** *Environment, Environmental Accounting, Prospect, Manufacturing Enterprises*