

Man is considered the most important vital factor in causing change and disruption of biological nature. Since these institutions have a vital role in implementing development plans and projects, there is a trend among policy and strategy makers in business establishments to adopt environmental accounting as an administrative approach that deals with environmental problems and aims to avert the dangers of environmental pollution. Thus, man cut down forest trees and turned their land into farms and dwellings, and over-consumed pastures through intensive grazing, and resorted to using chemical fertilizers and pesticides of various kinds, etc. Thus, more burdens have been placed on accounting as the appropriate information system for decision-making.