



# Title: Environmental Accounting as part of Corporate Social Responsibility in Mexico

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**Editorial label RINOE:** 607-8695

**BECORFAN Control Number:** 2023-03

**BECORFAN Classification (2023):** 111213-0301

**Pages:** 08

**RNA:** 03-2010-032610115700-14

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*Environmental Accounting  
as part of Corporate  
Responsibility in Mexico.*

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Introduction

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Conclusions



## *Introduction:*

**Mexico, as part of the United Nations, signed the agreement of the 2030 Agenda for sustainability, in which it commits to a series of actions that work towards the fulfillment of 17 sustainable development goals (United Nations, 2023), in which environmental financial information plays a fundamental role.**

**Mexico has fulfilled its commitment to show the impact on the environment due to the various activities that are generated in the country, however, when presenting ecological financial information, the companies obliged to disclose this data are those that work with the Mexican Stock Exchange (BMV) (Martínez & Mesa, 2021) through its sustainable Stock Exchange program**

# Methodology

- Descriptive investigation, documentary research, where the criteria of government entities, international and national organizations are explored, seeking the focus on Corporate Social Responsibility.
- Formal bibliography issued in the different continents to make a valid comparison and establish the advances of this culture in our country, compared to the other nations that already comply,



## *Methodology*

- The various publications on the subject and its variables were rigorously researched to substantiate the findings and contribute to knowledge, leading to new research that allows progress on the issue of transparency of environmental information through accounting.
- An accounting vision based on international accounting reporting standards, together with an economic and environmental vision, is printed.
- Qualitative study, based on the review and analysis of academic, institutional and regulatory sources.
- Theoretical framework for the presentation of environmental costs through environmental accounting in the various companies in Mexico.

# *Conclusions*

1. Mexico is a country with a Gross Domestic Product generated by its industrial, commercial and service activity,

2. This promotes sustainability and environmental protection

3. Companies have an important role to play in social sustainability, so in response to the inertia generated by CSR,

4. To contribute to sustainable and balanced development, decisions are made based on information from environmental accounting

5. Through the evaluation and measurement of environmental impact, it can help identify opportunities in terms of energy efficiency, use of natural resources, and reduction of pollutant emissions

- 6. With this information, accurate and effective decisions can be made in favor of sustainability and, in turn, allow Mexico to comply with the agendas and commitments made worldwide.

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