

Management and Accounting of Green Supply Chain

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ABSTRACT

Green Supply Chains is a system of organizations, people, technology, activities, information and resources involved in moving green supply product or service from supplier to customer, green Supply chain activities transform natural resources, raw materials and components into a finished green product that is delivered to the end customer. There are a variety of supply chain models, which address both the upstream and downstream sides. In the 1980s, the term Supply Chain Management (SCM) was developed to express the need to integrate the key business processes, from end user through original suppliers. Management and accounting of green Supply Chain is a recent and important concept. Their contributions are organized around five key issues in the green chain:- concepts of measuring performance; empirical research in measuring costs, benefits and risk; modeling; value of information; and governance and performance. Papers with a wide variety of approaches from different economic disciplines have been demonstrated to be useful in analyzing the supply chain. Green supply chains entered a new era in which customer orientation and social responsibility are the main driving forces. Globalization of supply chains complicates the chain governance. In order to develop a research agenda that meets the challenges facing industry and policymakers, invited experts from around the world convened to review the state of the art. There is a large number of research and dissuasions is necessary. Understanding the management and accounting of green Supply Chains systems requires more investments in retrieving empirical data for testing propositions and developing appropriate models.

Keywords: agribusiness; food production chains; performance measurements; risk and uncertainty; chain governance; financial accounting; reporting guidelines; accounting standards; reciprocity Generally accepted accounting principles.