Assessing the Extent of Environmental Accounting Implementation under the System of Environmental-Economic Accounting (SEEA): An Analytical Study of International Experiences

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Abstract:

This study seeks to assess the extent to which countries are committed to implementing environmental accounting under the System of Environmental-Economic Accounting (SEEA), as it represents a reference framework developed by the United Nations for measuring the relationship between the economy and the environment. The study adopts a descriptive analytical approach, based on the United Nations Global Assessment Report, which covers 120 countries.

The findings of the study revealed differences among countries in their commitment to implementing environmental accounting under the SEEA. These differences are attributed to disparities in human capacities and financial resources among countries.

Key words: Environmental Accounting; System of Environmental-Economic Accounting; Seea; Central Framework; Ecosystems.

Jel Classification Codes : Q 56, M41

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Introduction:

Contemporary environmental challenges are placing increasing pressure on global economies as a result of the depletion of natural resources caused by human activities and the threat these activities pose to the path of sustainable development. This situation has revealed the limitations of traditional accounting systems, which have focused solely on financial indicators while overlooking the environmental costs arising from economic activities. In this context, environmental accounting under the System of Environmental-Economic Accounting (SEEA), adopted by the United Nations as an international framework for harmonizing environmental and economic data within integrated national accounts, has become increasingly important. The significance of this approach has grown due to its direct connection with achieving sustainable development in its environmental, economic, and social dimensions. It has represented a pivotal step toward providing more comprehensive data that enable a better understanding of the relationship between environmental performance and economic performance. This now provides an information base that helps countries support and monitor environmental performance and sustainability programs through comparable quantitative data that support decision-making.

Research Problem:

In light of the above, the research problem can be formulated as follows:

To what extent are countries committed to implementing environmental accounting within the framework of the System of Environmental-Economic Accounting (SEEA) during 2024?

To answer the main research problem, the following sub-questions can be identified:

- How has countries' commitment to implementing environmental accounting under the System of Environmental-Economic Accounting developed at the global level?
- Are there differences among countries in the level of implementation of environmental accounting under the System of Environmental-Economic Accounting?
- What types of accounts do countries use to implement environmental accounting under the System of Environmental-Economic Accounting?

Research Hypotheses:

Based on the study's sub-questions, the following hypotheses can be formulated:

- There has been a noticeable development in countries' commitment to implementing environmental accounting under the System of Environmental-Economic Accounting during 2024.
- The level of commitment to implementing environmental accounting under the System of Environmental-Economic Accounting varies among countries and regional areas according to their economic and institutional capacities.
- The types of environmental accounts adopted vary according to the environmental and economic priorities of each country.

Study Significance:

This study sheds light on the implementation of environmental accounting under the System of Environmental-Economic Accounting developed by the United Nations. It also analyzes the spread of this system and the differences in its implementation among countries, providing clear insights into how environmental-economic accounts can be integrated into policies and decision-making.

Study Objectives:

The study seeks to achieve a number of objectives, summarized as follows:

- To identify the level of countries' commitment to implementing environmental accounting under the System of Environmental-Economic Accounting during 2024.

- To monitor the global spread of environmental accounting implementation under the System of Environmental-Economic Accounting, study its implementation stages, and examine the geographical differences in its adoption across different regions.
- To clarify the types of environmental-economic accounts used by countries to implement environmental accounting within the System of Environmental-Economic Accounting.

Study Methodology:

The study adopts the descriptive analytical approach by presenting the theoretical framework of the study variables and applying the same approach in the practical section. This is done by analyzing the global spread of environmental accounting implementation under the SEEA, based on the United Nations 2024 Global Assessment Report, issued in 2025, which covers the participation of 120 countries. This makes the report a reliable scientific source with high analytical value.

1. Introduction to Environmental Accounting

1.1 The Concept of Environmental Accounting

The United Nations defines environmental accounting as a system for measuring and using environmental information by identifying, collecting, and processing environmental data in order to prepare accounts in physical and monetary forms for calculating environmentally adjusted accounting aggregates (United Nations, 2000, p. 156).

It has also been defined as the identification, measurement, and allocation of environmental costs, their inclusion in decision-making, and the disclosure of environmental information to stakeholders (The institute of cost & works Accountants of India, 2011, p. 9).

It is also defined as a tool for identifying and measuring environmental costs in order to achieve better environmental performance (Ionela , Ana , & Florina, 2011, p. 269).

Based on the previous definitions, environmental accounting can be defined as an information system that seeks to manage and measure environmental costs, whether in physical or monetary form, then process and disclose them, with the aim of using them in decision-making to achieve a balance between environmental and economic dimensions.

1.2 Levels of Environmental Accounting Implementation

The implementation of environmental accounting is based on three levels, as follows (Tilak, 2015, p. 763):

At the macro level, or national level, this level focuses on measuring natural resources, assessing the impact of their exploitation on the macroeconomy, and incorporating the environmental dimension into national accounts.

At the corporate level, environmental accounting is concerned with measuring environmental costs and disclosing them to stakeholders and investors.

At the managerial level, it involves using environmental information as a tool for making more efficient operational and strategic decisions that support sustainable environmental performance.

Accordingly, the implementation of environmental accounting is not limited to partial practice. Rather, it is an integrated, multi-level system that combines application at both the macro and micro levels with the use of environmental information in managerial decision-making.

2. A Theoretical Perspective on the System of Environmental-Economic Accounting

2.1 The System of Environmental-Economic Accounting: Concept and Components

The United Nations defines the System of Environmental-Economic Accounting as a systematic and standardized international statistical framework that integrates data on environmental and economic activities in order to provide a comprehensive view of the interrelationship between the economy and the environment. The system is based on a set of internationally agreed concepts, definitions, classifications, and accounting rules for producing statistics and data that are comparable across countries. This system is characterized by flexibility, allowing it to be applied and adapted according to the needs of each country (United Nations, 2026).

It has also been defined as a branch of environmental accounting concerned with integrating environmental information, particularly information related to the consumption of natural

resources, into national economic accounting systems. This approach is based on the application of the System of Environmental-Economic Accounting (SEEA), adopted by the United Nations Statistics Division as an international statistical framework aimed at linking the environment with the economy in reports that help formulate sustainable development policies (De Haan & Edens, 2010, p. 1).

The System of Environmental-Economic Accounting is also considered a unified framework that brings together economic and environmental information within a single structure in order to measure the contribution of the environment to the economy and the impact of the economy on the environment (Jasch , 2009, p. 26).

The System of Environmental-Economic Accounting consists of two main parts:

- The SEEA Central Framework (SEEA-CF): a conceptual statistical framework adopted internationally that describes the interactions between the economy and the environment through a comprehensive set of tables and accounts (United Nations, 2014, pp. 1-2).
- SEEA Ecosystem Accounting (SEEA-EA): an integrated statistical framework used to organize and measure biophysical information related to ecosystems, their condition, and their services, and to link this information with the economy. It is complementary to and integrated with the Central Framework (United Nations, 2021, p. 3).

2.3 Accounts of the System of Environmental-Economic Accounting

The accounts of the System of Environmental-Economic Accounting are divided into two main types:

2.3.1 Central Framework accounts (SEEA-CF):

These are based on linking physical and monetary accounts in order to measure the interaction between the environment and the economy. The following table presents the approved classification of Central Framework accounts and their components.

Table 01: Classification of the Accounts of the System of Environmental-Economic Accounting: Central Framework

Main Account Type	Account Subdivision	Content
Central Framework Accounts (SEEA-CF)	Flow accounts	These accounts monitor resource flows within and outside the economy. They include the following types of accounts: energy physical flow accounts; water physical flow accounts; material physical flow accounts; and solid waste accounts.
Central Framework Accounts (SEEA-CF)	Asset accounts	These accounts record stocks and changes in natural resources. They include the following types of accounts: asset accounts for mineral and energy resources in physical and monetary terms; land asset accounts in physical and monetary terms; asset accounts for forests and other wooded land in physical terms; asset accounts for timber resources in physical and monetary terms; carbon accounts related to timber resources; and asset accounts for water resources in monetary and financial terms.
Central Framework Accounts (SEEA-CF)	Environmental activity accounts and related flows	These accounts are concerned with measuring costs directed toward pollution control, waste management, and biodiversity protection. They include environmental protection expenditure accounts and resource management expenditure accounts.
Central Framework Accounts (SEEA-CF)	Sequence of economic accounts	Economic accounts include the recording of monetary flows related to the production account; income generation, distribution, and use accounts; as well as the capital account and the financial account.

Source: Prepared by the researchers based on (United Nations, 2014).

The table indicates that the integration of the Central Framework accounts as a whole provides a comprehensive understanding of the relationship between the economy and the environment and enhances the ability to make sustainable decisions.

2.3.2 Ecosystem Accounting accounts:

These accounts are concerned with measuring the interactions between environmental and economic activities. The following table presents the classification and components of these accounts.

Table 02: Classification of the Accounts of the System of Environmental-Economic Accounting: Ecosystem Accounting

Main Account Type	Account Subdivision	Content
Ecosystem Accounts (SEEA-EA)	Ecosystem extent accounts	These accounts are used to measure the extent of ecosystems by measuring the total areas of all ecosystem assets, such as forests, agricultural land, protected areas, and others, during a specific period, in order to document changes in ecosystem extent.
Ecosystem Accounts (SEEA-EA)	Ecosystem condition accounts	These accounts monitor the condition of ecosystem assets, their integrity, and their capacity to continuously provide ecosystem services.
Ecosystem Accounts (SEEA-EA)	Ecosystem services accounts	These accounts focus on recording data related to the use of ecosystems. Services are classified into provisioning services, such as water and food; regulating services, such as climate and environmental balance; and cultural services, such as education and recreation.
Ecosystem Accounts (SEEA-EA)	Ecosystem asset accounts	These accounts classify the monetary values of all assets at the beginning and end of each accounting period, in addition to changes in asset value during the same period. Changes in the monetary values of ecosystem assets are divided into five types, including ecosystem enhancement, ecosystem degradation, ecosystem conversions, changes in ecosystem extent, and revaluation resulting from price changes.
Ecosystem Accounts (SEEA-EA)	Thematic accounts	These accounts organize environmental data on specific topics, such as carbon, biodiversity, and others.

Source: Prepared by the researchers based on (United Nations, 2021, pp. 76,88,164-196,217,284).

The table shows that the integration of ecosystem accounts makes it possible to monitor environmental performance and assess ecosystems, their resources, and their services.

3. An Evaluative Study of the Implementation of Environmental Accounting under the System of Environmental-Economic Accounting: International Experiences

Environmental-economic accounting is one of the modern tools that aims to link the environmental dimension with the economic dimension within a unified statistical system. It has received increasing attention at the international level, as many countries have adopted it in their national policies and statistics in accordance with transparency requirements and sustainable development orientations. This section highlights the main features of the global experience in this field and its role in supporting environmental performance, with a focus on the reality of implementation in light of the practical practices and adopted accounts reached by countries.

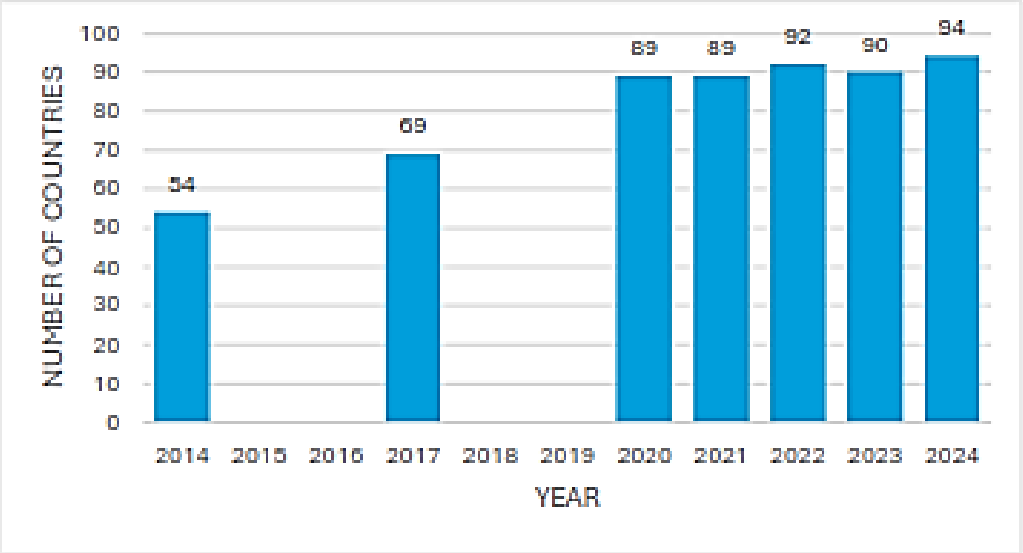
3.1 The Development of the Global Adoption of Environmental-Economic Accounting

The United Nations conducted a global assessment in late 2024 covering 120 countries. A total of 117 countries responded directly, while the data of three other countries were estimated. A country was considered to be implementing the System of Environmental-Economic Accounting if it had compiled any part of the accounts of this system during the period 2020–2024 (UNCEEA United Nations committee of Experts on Environmental Accounting, 2025, p. 2).

The results showed that 94 countries had adopted the System of Environmental-Economic Accounting (SEEA), representing about 78.3% of the participating countries. This is an indicator of a growing international trend toward integrating environmental considerations into

national accounting systems in order to support and improve environmental performance. This spread reflects commitment to achieving Sustainable Development Goal 15.9, which calls for integrating biodiversity and ecosystem values into national planning and national accounting (UNCEEA United Nations committee of Experts on Environmental Accounting, 2025, p. 1).

Figure 01: Development in the Number of Countries Implementing the SEEA from 2014 to 2024



Source: (UNCEEA United Nations committee of Experts on Environmental Accounting, 2025, p. 3)

The figure above shows an upward trend in the number of countries implementing the system, as the number increased from 54 countries in 2014 to 94 countries in 2024, with some slight fluctuation recorded in recent years, particularly between 2022 and 2023. This fluctuation may have resulted from temporary circumstances, such as health crises or temporary weaknesses in institutional funding, rather than from a fundamental rejection of the system. In light of this, it is clear that the adoption of the System of Environmental-Economic Accounting (SEEA) is witnessing gradual and stable expansion, which enhances the opportunities for integrating the environmental dimension into accounting systems and contributes to informed decision-making that takes the environmental dimension into account, especially in countries with developed statistical infrastructures.

3.2 The Geographical Distribution of Countries Responding to and Implementing the System of Environmental-Economic Accounting (SEEA)

The geographical distribution of environmental accounting implementation under the System of Environmental-Economic Accounting represents an important indicator for measuring the scope of its global spread and identifying the level of progress achieved by countries in integrating the environmental dimension into their national accounts. The following table presents the geographical distribution of countries implementing this system.

Table 03: Countries Implementing the System of Environmental-Economic Accounting

Geographical Region	Number of Implementing Countries
Africa	28
Asia	17
Europe and North America	41
Latin America and the Caribbean	16
Oceania	6
Western Asia	12
Total	120

Source: (UNCEEA United Nations committee of Experts on Environmental Accounting, 2025, p. 2)

The table reflects a clear variation in countries' responses to the System of Environmental-Economic Accounting at the global level. Europe and North America ranked first with 41 countries, reflecting an advanced level of institutional and technical readiness. Africa followed with 28 countries, which is a positive indication of the expanding interest in environmental-economic accounting despite existing challenges. Asia recorded 17 countries, while the weakest responses were recorded in Latin America and the Caribbean with 16 countries, Western Asia with 12 countries, and Oceania, where the number of implementing countries did not exceed only 6. This distribution shows disparities in capacities among regions, which requires strengthening statistical infrastructure and integrating the environmental dimension into national policies, especially in countries with lower response levels.

3.3 Stages of Implementing the System of Environmental-Economic Accounting at the Global Level

Environmental accounting under the System of Environmental-Economic Accounting is implemented gradually through three stages:

The first stage: A country enters this stage if it has compiled at least one account in accordance with the System of Environmental-Economic Accounting over the past five years.

The second stage: A country is classified within this stage if it has compiled and published at least one account during the past five years.

The third stage: This stage consists of the regular and periodic compilation and publication of at least one account, whereby the published accounts are compiled regularly and published according to a scheduled production cycle. The following table shows the global distribution of implementing countries according to the stages of implementation followed.

Table 04: Stages of Implementing Environmental-Economic Accounting by Country

Years	2023	2024
Number of implementing countries by implementation stage	90	94
Stage 01: Compilation	13	17
Stage 02: Compilation and publication	11	10
Stage 03: Compilation and regular periodic publication	66	67

Source: (UNCEEA United Nations committee of Experts on Environmental Accounting, 2025, p. 5)

Although the number of countries implementing environmental accounting under the System of Environmental-Economic Accounting increased from 90 to 94 countries between 2023 and 2024, this increase was not translated into qualitative progress in implementation. Most of the new countries were still in the first stage, namely the stage of data compilation only, without publication. In contrast, the number of countries that regularly compile and publish environmental accounts increased by only one country, which means that the transition toward the institutional integration of environmental accounting remains slow.

3.4 Comparative Analysis among Countries in the Implementation of Environmental Accounting under the System of Environmental-Economic Accounting

The integration of environmental accounting into national policies represents a key indicator of countries' transition from merely compiling environmental data to actually using it in economic planning and decision-making. This highlights geographical differences in the level of adoption of the System of Environmental-Economic Accounting within institutional structures and public policy mechanisms, reflecting disparities in readiness to respond to sustainable development requirements. The use of the System of Environmental-Economic Accounting also contributes to supporting environmental performance by providing accurate and organized data that allow environmental performance indicators to be monitored.

The United Nations 2024 report showed a clear regional disparity in the steps of system implementation, as illustrated in Table 05, which presents the distribution of countries by stages of integrating environmental-economic accounting according to geographical regions in 2024 as

follows (UNCEEA United Nations committee of Experts on Environmental Accounting, 2025, p. 5):

Table 05: Distribution of Countries by Stages of Implementing the System of Environmental-Economic Accounting according to Geographical Regions in 2024

Region	N. Implementing Countries	Stage 1: Compilation		Stage 2: Publication		Stage 3: Compilation and Regular Publication	
		N. Countries	%	N. Countries	%	N. Countries	%
Africa	17	9	53	4	24	4	24
Asia	13	2	15	3	23	8	62
Europe and North America	40	2	5	0	0	38	95
Latin America	11	3	27	3	27	5	45
Oceania	4	0	0	0	0	4	100
Western Asia	9	1	11	0	0	8	89

Source: (UNCEEA United Nations committee of Experts on Environmental Accounting, 2025, p. 5)

The distribution of countries by stages of implementing environmental accounting under the System of Environmental-Economic Accounting reflects a clear regional disparity in the level of progress. Europe, North America, and Oceania achieved the highest rates of implementation in the third stage, respectively 95% and 100%, which indicates institutional maturity and effective commitment to integrating the environmental dimension into national policies. In contrast, most African and Latin American countries are still in the first and second stages, indicating institutional and technical challenges that hinder the full transition toward regular implementation. As for Asian and Western Asian countries, they showed varying progress, with significant rates recorded in the third stage, especially Western Asia, which achieved a rate of 89%. These results reflect the need to strengthen technical support and capacity-building in countries that are still in the early stages, in order to ensure the generalization of the System of Environmental-Economic Accounting and achieve geographical balance in integrating the environmental dimension into national planning systems, thereby directly contributing to supporting environmental and economic performance and meeting sustainable development requirements.

3.5 Types of Accounts Applied within the System of Environmental-Economic Accounting

The System of Environmental-Economic Accounting relies on a set of organized accounts that make it possible to link environmental and economic data within an integrated and unified framework. These accounts have been identified in reports issued by the United Nations and include the Central Framework, which represents the main pillar of the system, and ecosystem accounts, which measure the value of environmental services. The importance of these accounts lies in their role as a tool that contributes to strengthening the integration of the environmental dimension into national policies and economic planning, thereby supporting effective environmental performance.

3.5.1 Central Framework Accounts of the System of Environmental-Economic Accounting

The following table shows the most commonly used types of Central Framework accounts among countries implementing the system, reflecting current priorities in monitoring the relationship between the environment and the economy.

Table 06: Central Framework Accounts of the System of Environmental-Economic Accounting

Type of Account	Number of Countries	Percentage of Implementing Countries
Energy accounts	68	72%
Environmental protection expenditure and resource management accounts	55	59%
Air emissions accounts	53	56%
Material flow accounts and economy-wide material flow accounts	50	53%
Environmental tax and subsidy accounts	46	49%
Environmental goods and services accounts	43	46%
Water accounts	37	39%
Agriculture, forestry, and fisheries accounts	37	39%
Land accounts	36	38%
Waste accounts	20	21%

Source: (UNCEEA United Nations committee of Experts on Environmental Accounting, 2025, p. 6)

The data in the table indicate clear variation in the levels of implementation of the Central Framework accounts of the System of Environmental-Economic Accounting among countries. Energy accounts ranked first in terms of implementation, at 72%, followed by environmental protection expenditure and resource management accounts at 59%, and air emissions accounts at 56%. This reflects global interest in monitoring energy flows and the emissions associated with them. Relatively advanced rates also appear for accounts related to materials, environmental taxes, and environmental goods and services, which reflects a trend toward integrating environmental dimensions into economic and fiscal policies.

In contrast, applications of accounts such as water, agriculture, land, and waste remain less widespread, as most of them did not exceed 40%. This indicates a gap in the technical and institutional capacities of some countries, or a weakness in environmental policy priorities in these areas. Accordingly, strengthening statistical and technical capacities is an essential condition for expanding the use of integrated environmental accounting, which contributes to improving decision-making in support of effective environmental performance.

3.5.2 Ecosystem Accounts

These accounts are concerned with monitoring the condition of ecosystems and estimating the services provided by natural resources, whether through physical indicators or monetary values. This contributes to highlighting the true value of the environment and its role in supporting economic activity and achieving sustainable development. The following table shows the level of countries' adoption of this type of account.

Table 07: Ecosystem Accounts of the System of Environmental-Economic Accounting

Type of Account	Number of Countries	Percentage of Implementing Countries
Ecosystem extent accounts	42	45%
Physical ecosystem services accounts	27	29%
Ecosystem condition accounts	26	28%
Monetary ecosystem services accounts	17	18%
Monetary ecosystem asset accounts	10	11%

Source: (UNCEEA United Nations committee of Experts on Environmental Accounting, 2025, p. 7)

The table above shows the limited spread of ecosystem accounts compared with Central Framework accounts. The percentage of countries implementing ecosystem extent accounts did not exceed 45%, which is the highest percentage within this classification. In contrast, the implementation rates of physical ecosystem services accounts declined to 29%, and ecosystem condition accounts to 28%. Meanwhile, accounts of a monetary nature were even more limited, such as monetary ecosystem services accounts at 18% and monetary ecosystem asset accounts at 11%. This variation indicates the continuing difficulties faced by countries in the quantitative economic valuation of ecosystems, whether in terms of developing methodologies or ensuring data availability. This highlights the need to strengthen technical and institutional support in order to expand the scope of these accounts and link them more accurately to development and fiscal policies.

3.5.3 Compiled Thematic Accounts

Thematic accounts represent one of the specialized components of the System of Environmental-Economic Accounting within ecosystem accounting, as they focus on specific environmental issues such as oceans, forests, carbon, and other areas that have a direct impact on natural systems and sustainable development. The data in the following table show the level of implementation of these accounts at the international level.

Table 08: Compiled Thematic Accounts

Type of Account	Number of Countries	Percentage of Implementing Countries
Ocean accounts	13	14%
Forest accounts	13	14%
Species accounts	6	6%
Urban area accounts	6	6%
Protected area accounts	6	6%
Carbon accounts	3	3%

Source: (UNCEEA United Nations committee of Experts on Environmental Accounting, 2025, p. 7)

The table above shows a significant weakness in the implementation of thematic accounts. The percentage of countries implementing ocean and forest accounts does not exceed 14% for each, while this percentage decreases to 6% for species, urban, and protected area accounts. On the other hand, carbon accounts recorded the lowest percentage, estimated at 3%. These figures reflect a clear gap in the ability to integrate specialized environmental aspects into national statistical systems. This highlights the need for technical support and international coordination to expand the scope of these accounts, which are of great importance in light of current and increasing environmental challenges, particularly those related to climate change, biodiversity loss, and the support and improvement of environmental performance.

5. Conclusion:

This study shows that the implementation of environmental accounting in accordance with the guidelines of the System of Environmental-Economic Accounting witnessed global expansion between 2014 and 2024, with variations in adoption levels among countries and geographical regions. European and Australian countries recorded higher implementation rates compared with developing countries. The analyses also revealed clear differences in the stages of system implementation, reflecting disparities in technical and institutional capacities among countries. Moreover, the accounts used within this system provide effective tools for supporting environmental performance by monitoring natural resources, assessing environmental services, and integrating the environmental dimension into economic planning and decision-making.

Therefore, it is clear that countries' commitment to implementing environmental accounting under the System of Environmental-Economic Accounting adopted by the United Nations represents a contemporary trend in accounting thought, particularly in support of environmental performance. It provides a unified framework and accurate data that help make informed

decisions that balance the environmental and economic dimensions, despite the challenges associated with geographical and technical gaps among countries.

Results:

The study reached a number of theoretical and practical results, which can be presented as follows:

- The study demonstrated that the System of Environmental-Economic Accounting represents a modern trend in accounting thought that integrates environmental dimensions with economic accounts within a unified system, thereby enhancing its ability to address the shortcomings of traditional accounting systems.
- It was found that environmental-economic accounting constitutes an international standard reference for unifying the measurement of interactions between the economy and the environment, thereby strengthening its role in supporting effective environmental performance.
- The analysis of the 2024 United Nations report, which included the participation of 120 countries, showed a significant geographical disparity in countries' commitment to implementing environmental accounting under the System of Environmental-Economic Accounting, with developed countries making notable progress compared with developing countries.
- All types of environmental-economic accounting accounts provide tools for monitoring natural resources and environmental services and for integrating the environmental dimension into economic planning and decision-making, thereby strengthening support for environmental performance.
- The study revealed that Central Framework accounts received greater priority in implementation compared with ecosystem accounting accounts and specialized thematic accounts, such as carbon accounts, reflecting disparities in statistical and technical capacities among countries.
- The System of Environmental-Economic Accounting provides accurate and reliable quantitative data that enable support for decisions related to the environmental dimension.
- The results proved that implementing environmental accounting through commitment to the System of Environmental-Economic Accounting contributes to directing environmental and economic policies toward informed decision-making, helping to optimize the use of natural resources and reduce environmental costs, and thus achieving a balance between the environmental and economic dimensions of sustainable development.

Recommendations:

In light of the results reached, the study proposes a set of recommendations, which can be presented as follows:

- Consolidating the implementation of environmental accounting under the System of Environmental-Economic Accounting and working to integrate it into national systems in a way that enables the systematic measurement of the relationship between the economy and the environment and supports the improvement of environmental performance.
- Expanding the scope of implementation of the System of Environmental-Economic Accounting accounts to include all Central Framework accounts and ecosystem accounting accounts, in order to provide a more comprehensive picture for monitoring interactions between the environment and the economy.
- Strengthening institutional and technical capacities by providing continuous training and developing statistical tools, thereby improving data quality and account accuracy.

- Supporting international cooperation to reduce geographical gaps in countries' commitment to implementing environmental accounting under the System of Environmental-Economic Accounting and to enhance the exchange of expertise.
- Providing financing mechanisms and technical support to ensure the continuity and effectiveness of the system's implementation worldwide.

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