



Trends in green accounting research: A systematic literature review

Chairia¹, Suci Cahyati², Muhammad Al Fauzan³

^{1,2,3}Entrepreneurship Study Program, Universitas Satya Terra Bhinneka, Indonesia

ARTICLE INFO

Article history:

Received Dec 26, 2025

Revised Jan 5, 2026

Accepted Jan 17, 2026

Keywords:

Accounting;
Green Accounting;
Literature;
Sustainability;
Trends.

ABSTRACT

A global issue and problem that is widely discussed by classrooms around the world as well as the mass media is the issue of the environment. Current global environmental issues include climate change, environmental pollution, and over-exploitation of nature. Green accounting is considered more appropriate because it is more fundamental, as it is based on the three basic principles of corporate responsibility, namely economic responsibility (profit), social responsibility (people), and environmental responsibility (planet). The method used in this research is a literature study. Systematic literature study as a literature study research to define systematically, explicitly, and comprehensively a problem topic to identify research gaps and describe research that has been carried out in the past both from the subject and object of research, research methods, and research results. The results is green accounting research has become a relevant research trend in the current conditions aimed at sustainable environmental management including environmental accounting. The topics are interrelated and interconnected, for example, the close relationship between good corporate governance to increase company value and attract investors.

This is an open access article under the [CC BY-NC](https://creativecommons.org/licenses/by-nc/4.0/) license.



Corresponding Author:

Chairia,
Entrepreneurship Study Program,
Universitas Satya Terra Bhinneka,
Jl. Sunggal, Gang Bakul, Kel. Sunggal, Kec. Medan Sunggal, Kota Medan, Sumatera Utara, 20128,
Indonesia
Email: chairialubis@satyaterrabhinneka.ac.id

1. INTRODUCTION

Increasing environmental damage has become a global issue that has attracted widespread attention from various groups, including academics and the business world. Some of the problems caused by environmentally unfriendly activities are industrial waste, climate change, and air pollution (Hasan & Azis, 2018). More and more companies in Indonesia have taken the initiative of CSR (Corporate Social Responsibility) as a form of social responsibility, making green accounting more popular. According to data collected by the World Research Institute, Indonesia is among the ten countries with the highest greenhouse gas emissions in the world. Most of these emissions come from the energy sector (Hasan & Azis, 2018). Conversely, advances in digital technology open up many opportunities for businesses to incorporate environmentally friendly accounting practices into their operational systems. Digital technology not only assists in the collection and management of environmental data but also facilitates the dissemination of information to stakeholders (Chamorro et al., 2022).

Currently, one of the most important issues in society is environmental pollution (Rounaghi, 2019). Environmental pollution is not only caused by community activities, but industrial activities

also contribute to environmental pollution (Pratiwi & Pravasanti, 2018). The detrimental impact of operational activities on the environment has even been recognized globally (Paledung et al., 2023). Environmental sustainability has become a concept that companies are increasingly considering incorporating into their daily operations. Many companies face environmental issues and are looking for approaches that can be used as a form of reporting and disclosure to the public (Ashari & Anggoro, 2020).

Green accounting is considered more appropriate because it is more fundamental, as it is based on the three basic principles of corporate responsibility, namely economic responsibility (profit), social responsibility (people), and environmental responsibility (planet). This understanding refers to the theory or triple bottom line of the business model. In addition, the theories that support the reporting of social and environmental accountability in the application of green accounting are legitimacy theory and stakeholder theory (Ashari & Anggoro, 2020).

Our environment is facing serious challenges. Many environmental challenges stem from business and entrepreneurial practices that have failed to address environmental sustainability throughout the entire manufacturing chain, from raw material acquisition to customer delivery. Meanwhile, in Indonesia, there is an increase in the number of people beginning businesses. If this tendency continues, it may constitute a significant threat to our environmental sustainability. Many entrepreneurs do not consider energy efficiency, waste management, or even environmental welfare when running their firms. This can have a severe impact on the quality of water, air, and soil, threatening the long-term viability of natural ecosystems (Chairia et al., 2024). This situation demands a paradigm shift in various sectors, including the business world. Conventional approaches that focus solely on economic profit are no longer adequate to address the needs of sustainable development. Therefore, there is a need for innovation that is able to integrate economic, social, and environmental aspects harmoniously (Cahyati et al., 2025).

Environmental sustainability has become a concept that companies are increasingly considering incorporating into their daily operations. Many companies encounter environmental issues and seek approaches that can be used as a form of reporting and disclosure to the public. In fact, environmental performance is one of the important factors in assessing a company's success (Rounaghi, 2019). Environmental performance can affect company performance in terms of company profitability. It is very important to use environmental accounting or green accounting as an effort to protect the environment. However, the current accounting system assumes a purely financial approach, without including environmental information, such as environmental costs and company expenditures. Investors and stakeholders now demand not only financial performance reports from companies, but also reports on their impact on the environment and society (Chasbiandani et al., 2019).

A global issue and problem that is widely discussed by classrooms around the world as well as the mass media is the issue of the environment. Current global environmental issues include climate change, environmental pollution, and over-exploitation of nature. If this is only left unchecked, it will have bad consequences and will have a negative impact on human life, namely the occurrence of natural disasters such as floods, landslides, then the high temperature rise on earth can cause humans to lack water and then decrease the yield in the agricultural sector, which causes a decrease in human nutrition until the human mortality rate increases (Yusup & Ariska, 2020).

The government continues to strive to increase the national entrepreneurship ratio, which currently stands at 3.35%, one of which is by encouraging the creation of entrepreneurs among young people. Fostering entrepreneurial interest in young people is considered strategic to prepare the next generation of the nation so that in addition to working in industry or continuing their studies to a higher education level, young people are also encouraged to become creative entrepreneurs. Entrepreneurial skills possessed by young people will also be one of the solutions to reduce the number of educated unemployment. The Government's efforts are certainly supported by Presidential Regulation No. 2 of 2022 on National Entrepreneurship Development 2022-2024, which aims to strengthen and develop an entrepreneurial ecosystem oriented towards added value and technology utilization, so that the potential, abilities, knowledge and skills possessed by Indonesian youth can be optimized (Haryo Limanseto, 2023).

This study attempts to review the information that has been available in previous studies. This is because the concept of green accounting is still in its infancy, especially in developing countries. The results of the analysis by Maama & Appiah (2019) state that even though companies have tried to integrate green and social information into their annual reports, the information disclosed by companies is only qualitative and positive in nature. Only a few companies make quantitative disclosures (Maama & Appiah, 2019). In addition, Lubis & Diana (2018) explains that a broader green accounting implementation design is needed, not only in terms of purchasing company operational materials and waste management, but also investment and marketing decisions, or in other words, as an environmental management tool and a means of communication with the community (Lubis & Diana, 2018).

This study give contribute conceptually to the development of sustainability-oriented accounting theory by expanding the scope of conventional accounting from a purely financial focus to the integration of environmental and social aspects into the framework of reporting and decision-making. The integration of green accounting concepts into accounting theory strengthens the sustainability accounting approach, particularly in the recognition and measurement of environmental costs and benefits as part of organizational accountability to stakeholders. Furthermore, the reviewed literature shows that green accounting plays an important role in supporting the triple bottom line framework by placing environmental performance on par with economic and social performance, thereby enriching the theoretical foundation of sustainability accounting. This study also contributes by identifying trends, patterns, and research gaps that can form the basis for developing a future sustainable accounting theory agenda, particularly in the context of corporate governance, regulation, and sustainable development goals (SDGs).

This reason motivated the researchers to collect information on various studies to discuss and analyze the content on the application of green accounting in Indonesia from 2017 to 2024 and to observe the trends in the development of green accounting in Indonesia. This study focuses on all articles published in journals accredited with a SINTA (Science and Technology Index) ranking of 1-5. This research is expected to serve as a basis for scientific development and provide ideas for new topics in the future.

2. RESEARCH METHOD

The method used in this research is a literature study. The data obtained is compiled, analyzed and concluded. So as to get a conclusion about the literature study. Sources and methods of data collection by taking data in the library, reading, recording, and processing research materials (Cahyati et al., 2024). Keywords related to green economic concepts and green entrepreneurship are easily found on the internet. Therefore, to identify and compare these concepts, an appropriate method is needed, so that the sources used can be accounted for. Considering this aspect, this research uses a systematic literature review approach.

Systematic literature study as a literature study research to define systematically, explicitly, and comprehensively a problem topic to identify research gaps and describe research that has been carried out in the past both from the subject and object of research, research methods, and research results. With this method, researchers will be able to take inventory of research that can be done in the future or possible unpublished research topics (Kusumaningrum & Safitra, 2020).

The data sources in this study were obtained from SINTA 1–5 accredited national scientific journals published between 2017 and 2024, with a focus on green accounting, environmental accounting, and sustainability accounting. Data collection was conducted by searching national journal databases such as SINTA, Garuda, and Google Scholar. The data collection technique involved critically reading articles, noting important information, grouping literature based on the focus of discussion, and processing research materials relevant to the topic of green accounting.

3. RESULTS AND DISCUSSIONS

Research Trends of Green Accounting

The number of published articles shows how much research was conducted during that period. The graph in Figure 1 shows research from 2017 to 2024. From 2017 to 2019, the number of studies on green accounting was still limited. In 2020, there was the highest number of green

accounting studies, namely 11 studies. From 2022 to 2024, there was a significant increase in the number of studies. However, overall, there were fluctuations in the number of studies during this period.

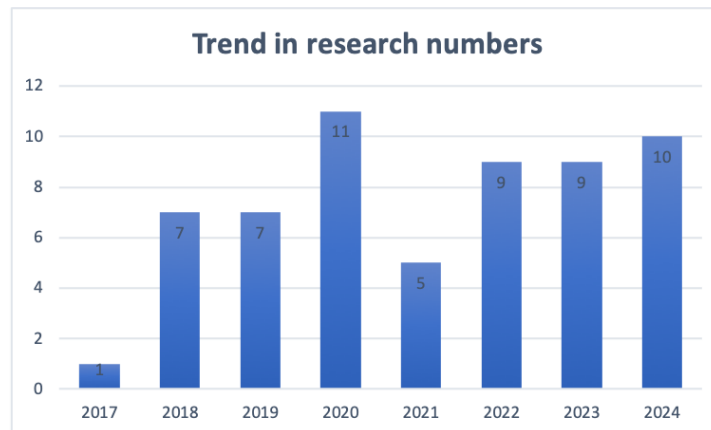


Figure 1. Research trends of green accounting

The issues that are currently widely encountered are environmental pollution and the role of green accounting in preserving the environment. Companies do not only seek profits for themselves but also pay attention to the preservation of the environment and the local community (Paledung et al., 2023). Research related to green accounting is a new innovation in the world of accounting because it is always based on values of love for the natural environment and fellow human beings in the accounting process. This concept is expected to be further developed and applied in accounting practices in companies, government, and households. Many studies have developed in the field of social accounting disclosure, showing that companies report that environmental performance is still very limited (Chairia et al., 2024).

Qualitative research has been conducted relatively infrequently. However, qualitative research provides an opportunity to directly describe the nature and implementation of green accounting that has been applied. Therefore, it is recommended that further research be conducted using different methods, such as phenomenology, comparative analysis, and other qualitative research methods (Afni et al., 2019).

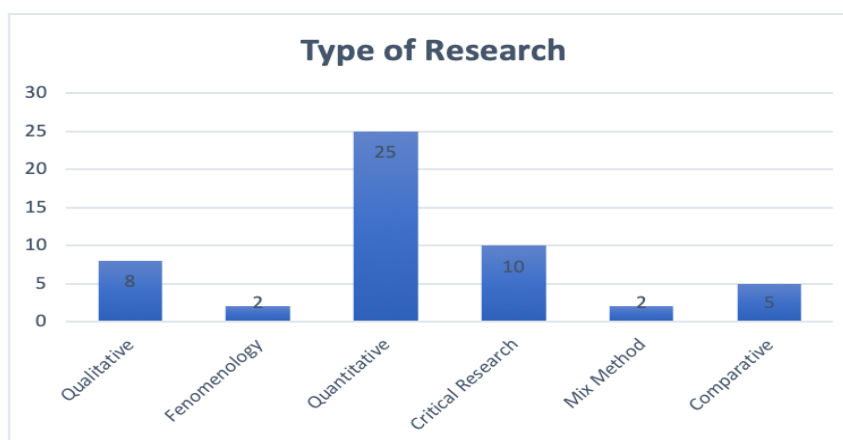


Figure 2. Type of research

Based on a review of previous studies, it is known that studies on green accounting have developed globally and highlight various aspects such as environmental disclosure, sustainability reporting, and energy efficiency. Other studies have also mapped the landscape of green

accounting from the perspective of developed and developing countries, highlighting scientific collaboration and global development trends. However, most of these studies focus on international mapping of both developed and developing countries and have not specifically reviewed research developments at the national level. Based on this, research is needed to map the direction and characteristics of green accounting research in the national context, namely in Indonesia. This research is important to explore the extent of Indonesia's academic contribution to the green accounting literature and to provide a knowledge map of the direction of green accounting research development in Indonesia, which can be used as a reference for researchers and policymakers in the field of sustainability (Harahap & Oktaviani, 2025).

Green accounting plays an important role in preserving the environment, especially in maintaining sustainable development and environmental performance (Pamungkas et al., 2024). There are still several differences related to the application of green accounting on profitability, company performance, and environmental performance. Several studies have found that green accounting affects profitability, company performance, and environmental performance (Wahyu Dewanti, 2024).

The implementation of green accounting can also increase profitability, company performance, company value, and of course, the company will have a positive image in the eyes of the public. The public also considers environmentally friendly products (Sari et al., 2020). Companies that can create green innovation will reap economic benefits and competitive advantages (Pramono et al., 2023). The implementation of green accounting is not only applicable to companies that have a significant impact on the environment, such as mining, manufacturing, basic industry, and chemical companies, but can also be applied to small companies or MSMEs, the hospital industry, and the hospitality industry (Zahrani & Sari, 2025).

The dominance of quantitative research in green accounting studies has significant implications for the depth of understanding of green accounting practices at the organizational level. Quantitative research tends to emphasize the measurement of statistical relationships between green accounting practices and specific performance variables, such as financial performance, company value, or environmental performance, thereby contributing to the generalization of findings and strengthening the empirical validity of sustainability accounting theory. However, the dominance of this approach has the potential to limit a deeper understanding of internal organizational processes, such as how values, culture, managerial perceptions, and power dynamics influence the implementation of green accounting in daily practice. This limitation in contextual exploration has led to green accounting practices often being understood as technical and instrumental phenomena, rather than as complex social and organizational practices. Therefore, this systematic literature review emphasizes the importance of strengthening qualitative research to complement quantitative findings, so that sustainability-oriented accounting theory can develop in a more comprehensive, contextual, and reflective manner towards organizational realities.

The Dynamics and Evolution of Green Accounting Studies in A Systematic Literature Review

The results of a systematic literature review show that green accounting studies in the 2017–2024 period have undergone significant conceptual developments and have become increasingly integrated with the global sustainability discourse. The latest literature no longer positions green accounting solely as a technique for recording environmental costs, but rather as part of a strategic accounting system that supports sustainability-oriented decision making. Green accounting has evolved into an important instrument in bridging economic and environmental interests, particularly in the context of sustainable business models (Schaltegger et al., 2016).

Recent literature reviews indicate that the development of green accounting is strongly influenced by increasing demands for environmental transparency and accountability from stakeholders, including investors, regulators, and the public. In this context, green accounting is seen as a formal mechanism that enables organizations to systematically and accountably identify, measure, and communicate environmental impacts. The literature also emphasizes that this shift is closely related to the development of global agendas such as the Sustainable Development Goals

(SDGs) and the increasing attention to environmental risks in economic decision making (Federation of European Accountants, 2015).

Research Focus on Green Accounting and Its Integration with Sustainability and Environmental, Social, and Governance (ESG)

A synthesis of the literature shows that green accounting research in the period 2017–2024 is increasingly focused on its integration with sustainability accounting and the Environmental, Social, and Governance (ESG) framework. Recent literature positions green accounting as the accounting foundation for the environmental dimension of ESG, particularly in providing quantitative information related to environmental impacts and sustainability costs (Nurlatifah et al., 2025).

Literature research confirms that green accounting plays an important role in improving the quality of sustainability reporting and integrated reporting. Through the provision of structured environmental data, green accounting enables organizations to present more consistent and credible environmental disclosures, while reducing symbolic disclosure or greenwashing practices. However, the literature also notes that the integration of green accounting with ESG still faces conceptual and methodological challenges, particularly regarding measurement standardization and comparability between organizations and across countries.

In an academic context, literature reviews show that green accounting research is becoming increasingly multidisciplinary, linking accounting with management, public policy, and sustainability studies. This enriches the theoretical perspective of green accounting, while opening up space for the development of a more holistic and applicable conceptual framework. Thus, green accounting is positioned as a key element in the transformation of accounting practices towards sustainable accounting (Schaltegger et al., 2016).

Literature Synthesis, Theoretical Implications, and Research Gaps

A synthesis of the literature from 2017 to 2024 shows that green accounting has developed into an integral part of a stakeholder-oriented sustainable accounting framework. The literature consistently emphasizes that green accounting contributes to increased environmental accountability, organizational transparency, and corporate social legitimacy in the context of sustainability (Ratnawati et al., 2025). These findings reinforce the relevance of the stakeholder-oriented accounting approach in explaining the development of modern green accounting.

However, a review of the literature also reveals a number of significant research gaps. First, most green accounting research still focuses on large and multinational companies, while studies on the MSME and public sectors are still very limited (Lako, 2018). Second, the green accounting literature still lacks integration of behavioral aspects, such as values, attitudes, and management commitment to sustainability, into the accounting analysis framework. Third, although ESG is a dominant theme, the literature shows that the role of green accounting in supporting the operational implementation of ESG has not been studied in depth.

Therefore, further research is recommended to expand the literature review of green accounting into a more diverse organizational context, develop a conceptual approach that integrates behavioral accounting and ESG, and strengthen the theoretical basis of green accounting within the framework of sustainable accounting. This approach is expected to enrich academic contributions while increasing the practical relevance of green accounting in the future.

Mapping Research Trends

The effectiveness of implementing green accounting in agricultural business management can be combined with improving farmers' financial management competencies to produce better financial performance and encourage more environmentally friendly practices. This proves that green accounting can support sustainability and performance in the agricultural sector, which is directly connected to natural ecosystems. Increased company value and attractiveness to investors: discusses how green accounting increases company value, both through environmental transparency, social responsibility, and sound capital management (Susi Maulina Dewi, 2022).

This openness is attractive to investors who are more concerned with companies with good environmental governance indicating that green accounting not only affects financial performance but also the image and trust of stakeholders (Susi Maulina Dewi, 2022). This approach not only

strengthens environmental sustainability but also provides a moral and cultural context, which makes green accounting practices more acceptable to the local community (Candraningsih, 2024).

The importance of environmental awareness in educational institutions, emphasizes the importance of environmental education and the role of educational institutions as agents of change (Kusumawati et al., 2023). By promoting environmental awareness in the academic realm, it is hoped that individuals who are more concerned about environmental sustainability and capable of implementing green accounting in the future will be produced (Paledung et al., 2023). Positive impact on profitability and operational efficiency with the mining sector and other large companies reveals that the implementation of green accounting has a positive impact on profitability and operational efficiency (Ashari & Anggoro, 2021). This shows that, regardless of the industry, green accounting is able to create a balance between financial profit and sustainable environmental responsibility (Chairia et al., 2024).

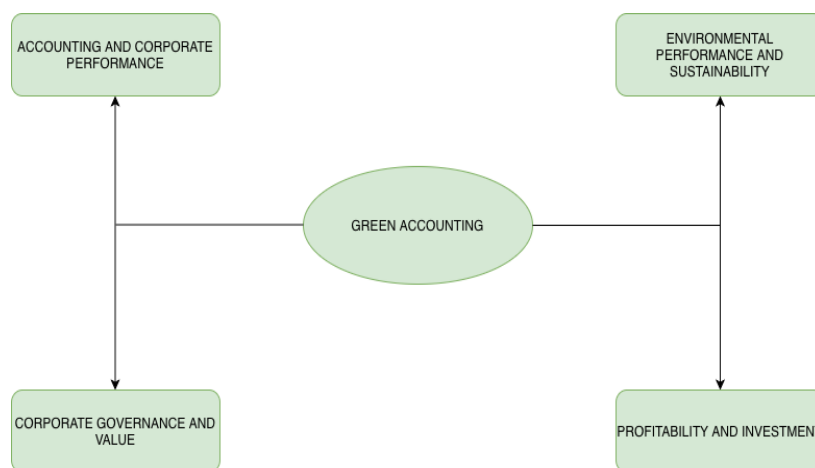


Figure 3. Mapping Research Trends

The figure shows a research map that has been grouped into research potential that supports green accounting. Accounting systems not only focus on financial performance, but can also transform and impact the environment from business activities. The relationship between aspects including company performance, governance, profitability, and environmental performance bridges the gap between business and sustainability in increasing company value.

In addition, green accounting is integrated with company performance, financial performance, economic performance, net profit margin, and material flow cost accounting, where this integration can be used as a measure of overall company performance. Other support for improving the company's image from green accounting activities includes environmental performance, CSR, environmental costs, sustainable development, carbon emission disclosure, environmental accounting, environmental management system, green city, green industry, and profit people and planet (earth). The implementation of green accounting also requires support from various aspects, including good corporate governance, firm value, institutional ownership, intellectual capital, company image, and financial information disclosure. These conditions can support good and transparent corporate governance in implementing green accounting.

In terms of profitability and investment, green accounting supports profit generation, knowledge of return on capital, return on assets, and knowledge of stock prices in the capital market, as well as the use of debt compared to other companies. Improvements in financial management performance are assessed and supported by the use of digital technology based on accounting in the era of accounting 4.0 and accounting society 5.0 that is community-based. Thus, green accounting research has become a relevant research trend in the current conditions aimed at sustainable environmental management including environmental accounting. The topics are interrelated and interconnected, for example, the close relationship between good corporate governance to increase company value and attract investors.

4. CONCLUSION

This research contributes as a basis for scientific development and can provide ideas related to new topics in the future related to green accounting so that the number of studies and their application in Indonesia continues to increase. This research has implications for actions and efforts to manage the environment based on environmentally friendly principles or green innovation that can continue to increase. It is hoped that companies' operational activities will no longer cause environmental damage, but that companies can maintain and improve ecosystems and natural resources. The limitation of this research is that the data was processed manually.

Based on the above research findings, the most appropriate strategic research agenda to strengthen the integration of green accounting with behavioral aspects, public policy, and ESG implementation is the development of a more interdisciplinary, contextual, and methodologically balanced research approach. Future research needs to go beyond the dominance of quantitative approaches by strengthening qualitative studies and mixed methods to understand the behavior of organizational actors, decision-making processes, and institutional dynamics that influence the application of green accounting. In addition, research linking green accounting to public policy is crucial for assessing the effectiveness of regulations, incentives, and reporting standards in promoting substantive, rather than merely symbolic, sustainability practices. Integration with the ESG framework also requires research that examines how green accounting information is used in governance practices, business strategies, and sustainable performance assessments by various stakeholders. Thus, this strategic research agenda is expected to strengthen the theoretical and practical contributions of green accounting as an instrument of accountability, decision-making, and public policy in supporting the achievement of sustainable development.

Literature research confirms that green accounting plays an important role in improving the quality of sustainability reporting and integrated reporting. Through the provision of structured environmental data, green accounting enables organizations to present more consistent and credible environmental disclosures, while reducing symbolic disclosure or greenwashing practices. In an academic context, literature reviews show that green accounting research is becoming increasingly multidisciplinary, linking accounting with management, public policy, and sustainability studies. This enriches the theoretical perspective of green accounting, while opening up space for the development of a more holistic and applicable conceptual framework. Thus, green accounting is positioned as a key element in the transformation of accounting practices towards sustainable accounting

Future research can use software for literature review research in order to obtain more optimal results. Further research could compare the implementation of green accounting in Indonesia with other ASEAN countries on an equal footing. Alternatively, it could compare Indonesia as a developing country with developed countries to assess the extent of green accounting implementation in Indonesia.

REFERENCES

- Afni, Z., Meuthia, R. F., Zahara, Z., & Rahmayani, R. (2019). Telaah Kualitatif Model Penerapan, Pelaporan dan Pemeriksaan Green Accounting Pada Perusahaan. *Jurnal ASET (Akuntansi Riset)*, 11(2), 340–349. <https://doi.org/10.17509/jaset.v11i2.20794>
- Ashari, M. H., & Anggoro, Y. (2020). Implementation of Green Accounting in Business Sustainability at Public Hospitals in Malang Raya. *International Journal of Multicultural and Multireligious Understanding*, 7(10), 391–403.
- Ashari, M. H., & Anggoro, Y. (2021). Mewujudkan Keberhasilan Usaha dengan Penerapan Akuntansi Hijau. *Jurnal Riset Dan Aplikasi: Akuntansi Dan Manajemen*, 5(1), 45–56. <https://doi.org/10.33795/jraam.v5i1.005>
- Cahyati, S., Chairia, Putri, H., & Romadhona, M. R. (2024). *Application Of Green Entrepreneurship Towards Economic Improvement (Literature Study)*. 7(1), 614–620.
- Cahyati, S., Chairia, Siagian, H. S. P., & Meilisa, D. (2025). The Role of Green Entrepreneurship as an Innovative Strategy in Addressing the Environmental Crisis. ... *Entrepreneurship ...*, 7(2), 133–138. <http://ejournals.fkww.uniga.ac.id/index.php/BIEJ/article/view/972%0Ahttps://ejournals.fkww.uniga.ac.id/index.php/BIEJ/article/download/972/468>
- Candraningsih, A. (2024). Analisis Penerapan Green Accounting Sebagai Upaya Keberlanjutan Lingkungan. *Jurnal Keuangan Dan Manajemen Akuntansi*, 06(3), 167–177.

- Chairia, Cahyati, S., & Sabilah, H. (2024). Green accounting practices for green economic performance on micro, small, and medium enterprises. *Indonesia Auditing Research Journal*, 13(4), 278–285.
- Chamorro, C., Jesús, G., & Vines, P. (2022). A framework for a green accounting system - exploratory study in a developing country context, Colombia. *Environment, Development and Sustainability*, 1. <https://doi.org/10.1007/s10668-022-02445-w>
- Chasbiandani, T., Rizal, N., & Indra Satria, I. (2019). Penerapan Green Accounting Terhadap Profitabilitas Perusahaan Di Indonesia. *AFRE (Accounting and Financial Review)*, 2(2), 126–132. <https://doi.org/10.26905/afr.v2i2.3722>
- Federation of European Accountants. (2015). The Future of Corporate Reporting – creating the dynamics for change. *Cogito Series, October*, 1–87. https://www.accountancyeurope.eu/wp-content/uploads/FEEECogitoPaper_-_TheFutureofCorporateReporting.pdf
- Harahap, P. D. M., & Oktaviani, W. (2025). Penelitian Green accounting di Indonesia: Pendekatan Tema dan Metodologi (2015-2025). *RIGGS: Journal of Artificial Intelligence and Digital Business*, 4(4), 786–796. <https://doi.org/10.31004/riggs.v4i4.3362>
- Haryo Limanseto. (2023). Tingkatkan Minat Pemuda Menjadi Entrepreneur Tangguh dan Berdaya Saing, Pemerintah Selenggarakan Talkshow Kewirausahaan. *Coordinating Ministry for Economic Affairs of the Republic of Indonesia*.
- Hasan, M., & Azis, M. (2018). *PEMBANGUNAN EKONOMI & PEMBERDAYAAN MASYARAKAT (I)*. CV Nur Lina.
- Kusumaningrum, A. D., & Safitra, D. A. (2020). Era Ekonomi Berkelanjutan: Studi Literatur tentang Gerakan Bisnis Berkelanjutan (Sustainable Economic Era: Literature Study on Sustainable Business Movements). *Majalah Ilmiah Bijak*, 17(1), 10–17.
- Kusumawati, N. P. A., Pramuki, N. M. W. A., & Pratiwi, N. P. T. W. (2023). Filosofi Tri Hita Karana Dalam Mengungkap Konsep Akuntansi Hijau (Studi Fenomenologi). *KRISNA: Kumpulan Riset Akuntansi*, 15(1), 150–162. <https://doi.org/10.22225/kr.15.1.2023.150-162>
- Lako, A. (2018). Akuntansi Hijau. In *Universitas Katolik Soegijapranata, Semarang* (Issue December).
- Lubis, Henny Zurika, & Diana, A. (2018). Analisis Penerapan Akuntansi Lingkungan (Green Accounting) Dalam Pengelolaan Limbah Perusahaan. *Asosiasi Program Pascasarjana Perguruan Tinggi Muhammadiyah' Aisyiah (APPPTMA)*, 2(1), 43–48.
- Maama, H., & Appiah, K. O. (2019). Green accounting practices: lesson from an emerging economy. *Qualitative Research in Financial Markets*, 11(4), 456–478. <https://doi.org/10.1108/QRFM-02-2017-0013>
- Nurlatifah, S., Triwidyastuti, & Ahmar, N. (2025). ENVIRONMENTAL, SOCIAL, AND GOVERNANCE AND FIRM VALUE. *Jurnal Akuntansi Dan Bisnis Krisnadwipayana*, 12(2), 186–196.
- Paledung, M., Hasanuddin, U., Perintis, J., & Km, K. (2023). TREN PERKEMBANGAN PENELITIAN AKUNTANSI HIJAU: SYSTEMATIC LITERATURE REVIEW. *JURNAL AKUNTANSI KONTEMPORER (JAKO)*, 15(2), 72–81.
- Pamungkas, I. D., Raihan, M. R., Satata, D. P. I., & Kristianto, A. Y. (2024). Impact of Corporate Social Responsibility between Green Accounting and Sustainable Development Goals. *Jurnal Dinamika Akuntansi*, 16(1), 43–57. <https://journal.unnes.ac.id/journals/jda/article/view/4051%0Ahttps://journal.unnes.ac.id/journals/jda/article/download/4051/390>
- Pramono, A. J., Suwarno, S., Amyar, F., & Friska, R. (2023). The Effect of Environmental Management Accounting and Control System Integration on Sustainability Orientation through Sectoral Green Economy Mediation. *International Journal of Energy Economics and Policy*, 13(5), 348–354. <https://doi.org/10.32479/ijeep.14781>
- Pratiwi, D. N., & Pravasanti, Y. A. P. (2018). ANALISIS PENERAPAN GREEN ACCOUNTING PADA INDUSTRI BATIK LAWÉYAN. *ACCOUNTHINK Journal of Accounting and Finance*, 3(02), 536–550.
- Ratnawati, Said, I., Fatimah, A. T., Agustini, R., Supriatna, G. S., & Faridah, D. (2025). *Sustainable Entrepreneurship* (Vol. 32, Issue 3).
- Rounaghi, M. M. (2019). Economic analysis of using green accounting and environmental accounting to identify environmental costs and sustainability indicators. *International Journal of Ethics and Systems*, 35(4), 504–512. <https://doi.org/10.1108/IJOES-03-2019-0056>
- Sari, R. N., Pratadina, A., Anugerah, R., Kamaliah, K., & Sanusi, Z. M. (2020). Effect of environmental management accounting practices on organizational performance: role of process innovation as a mediating variable. *Business Process Management Journal*, 27(4), 1296–1314. <https://doi.org/10.1108/BPMJ-06-2020-0264>
- Schaltegger, S., Hansen, E. G., & Lüdeke-Freund, F. (2016). Business Models for Sustainability: Origins, Present Research, and Future Avenues. *Organization and Environment*, 29(1), 3–10. <https://doi.org/10.1177/1086026615599806>
- Susi Maulina Dewi, L. A. (2022). IMPLIKASI CORPORATE SOCIAL RESPONSIBILITY DALAM PERSPEKTIF

- AKUNTANSI PADA SUBSEKTOR TELEKOMUNIKASI. *Jurnal Sosial Dan Sains*, 2(2), 278–285. <http://sosains.greenvest.co.id>.
- Wahyu Dewanti, D. (2024). Pengaruh Green Accounting dan Corporate Social Responsibility Terhadap Profitabilitas Perusahaan Manufaktur di Indonesia. *COMSERVA: Jurnal Penelitian Dan Pengabdian Masyarakat*, 4(8), 2738–2745. <https://doi.org/10.59141/comserva.v4i8.2771>
- Yusup, M., & Ariska, M. (2020). Strategi Dalam Green Education Untuk Melahirkan Manusia Dengan Green Behavior. *Inovasi Dan Pembelajaran Fisika (JIPF)*, 203–210.
- Zahrani, O. P., & Sari, R. (2025). *THE EFFECT OF ENVIRONMENTAL MANAGEMENT ACCOUNTING ON ENVIRONMENTAL COST EFFICIENCY AND PROFITABILITY: A SYSTEMATIC LITERATURE REVIEW*. 1(2), 46–57. <https://doi.org/10.56858/jmpkn.v1i2.555>