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TRENDS IN GREEN ACCOUNTING IN THE MODERN BUSINESS WORLD: A LITERATURE REVIEW ON ITS IMPLEMENTATION AND CHALLENGES

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ABSTRACT

This study aims to explore the trends, challenges, and adoption mechanisms of green accounting in the modern business environment, particularly within small and medium-sized enterprises (SMEs) and developing economies. Utilizing a structured literature review method, the research systematically analyzed 50 peer-reviewed journal articles published between 2015 and 2024. The findings reveal that while conceptual understanding of green accounting is growing, its practical implementation remains limited due to regulatory inconsistency, lack of standard reporting frameworks, and inadequate technological infrastructure. Larger firms and multinational corporations exhibit higher adoption rates driven by external pressure and compliance needs, whereas SMEs struggle due to limited resources and weak institutional support. The study contributes novelty by integrating the perspective of digital accounting systems—such as AI and blockchain—into the green accounting discourse, offering a more scalable and data-driven approach to environmental reporting. It also bridges the gap between financial and sustainability reporting by proposing a conceptual framework that combines regulatory, technological, and organizational factors influencing adoption. This research provides actionable insights for policymakers, educators, and practitioners seeking to advance environmental transparency in financial systems. In conclusion, green accounting holds substantial potential as a strategic sustainability tool, but its success depends on regulatory clarity, technological readiness, and tailored support for smaller enterprises. The study contributes both theoretically and practically by addressing under-researched contexts and offering directions for future empirical investigation.

Keywords: *Green accounting, SMEs, sustainability reporting, digital accounting, literature review*

INTRODUCTION

In recent years, the concept of "green accounting" has emerged as an important extension of traditional accounting systems—one that seeks to integrate environmental costs and natural-resource depletion into corporate and national financial reporting. Green accounting is defined as accounting for the environment and its well-being by incorporating ecological impacts of economic activity (Gupta, 2018; Özyürek, 2024). Unlike conventional accounting, which focuses on the monetary measurement of assets and liabilities, green accounting attempts to broaden the scope to include "soft" costs such as pollution, resource depletion and remediation efforts (Gupta, 2018; Sadiku et al., 2021). The theoretical foundation builds upon ecological economics and the recognition of externalities that are not captured in standard financial statements (Schaltegger

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& Burritt, 2022). By doing so, it aligns with the notion of sustainability and calls for accounting practices that reflect the triple-bottom-line of people, planet and profit (Elkington, 1997). Scholars argue that green accounting enables firms and policymakers to better reflect the true cost of economic activity on the natural environment (Özyürek, 2024). This theoretical shift influences how companies assess performance, manage natural capital, and report to stakeholders in a world facing increasing regulatory and societal pressure regarding environmental responsibility (Gupta, 2018; Saragih & Fitriani, 2024).

From a conceptual viewpoint, green accounting draws on frameworks such as the Triple Bottom Line (TBL) and the System of Environmental-Economic Accounting (SEEA) to bridge financial accounting with environmental metrics (Serafy, 1997; Özyürek, 2024). The TBL posits that companies should account for economic, social and environmental dimensions of their operations rather than focusing exclusively on profit (Elkington, 1997). Meanwhile, the SEEA provides a standardized framework to integrate natural-resource stocks and flows into national or organizational balance sheets (Schaltegger & Burritt, 2022). In this way, green accounting theoretically shifts the focus from short-term financial performance to long-term ecological sustainability and corporate resilience (Sadiku et al., 2021). It thereby supports decision-making processes that integrate environmental management with strategic accounting (Saragih & Fitriani, 2024). Moreover, the theory underscores that failure to acknowledge environmental costs may lead to mis-priced risk, stakeholder mistrust, and unsustainable business practices (Gupta, 2018). Ultimately, this theoretical grounding positions green accounting as a key tool for modern businesses striving to align profitability with planetary boundaries.

Despite the growing interest in green accounting, firms continue to face significant data-related obstacles in implementation. Many companies lack reliable historical environmental metrics or consistent systems for tracking resource use and emissions across operations, making accurate measurement of ecological costs difficult (Rosdiana, 2024). Standardisation of green accounting frameworks remains weak, leaving firms uncertain which indicators to report and how to benchmark against peers (Khomsiyah, 2023). The lack of a uniform regulatory environment across jurisdictions exacerbates the challenge of comparability and investor trust in environmental disclosures (Soraya, Nurrochmah & Hwihanus, 2024). Internal organisational resistance and limited managerial awareness further impede the integration of environmental information into traditional accounting systems (Khomsiyah, 2023). Moreover, smaller firms often find the upfront investment in systems, training and data-collection burdensome, reducing the likelihood of adoption (Rosdiana, 2024). These factors together hinder the timely and credible disclosure of natural-capital and sustainability information, impairing the transparency objectives of green accounting.

In addition to these implementation issues, empirical studies highlight a misalignment of green accounting benefits with short-term financial performance, which discourages adoption especially among profit-oriented firms. Some research finds no statistically positive relationship between green accounting adoption and improved

financial returns, raising questions about the business case for investment in such systems (Rosdiana, 2024). The complexity of linking environmental cost disclosures to tangible business outcomes contributes to scepticism among executives (Khomsiyah, 2023). Further, many organisations operate under hybrid reporting models that separate sustainability disclosures from core financial statements, reducing integration and decision-usefulness (Soraya, Nurrochmah & Hwihanus, 2024). External regulatory uncertainty and weak enforcement in many developing countries means firms may not prioritise green accounting when competing pressures exist (Khomsiyah, 2023). Consequently, although green accounting may offer long-term value, the immediate opportunity cost and unclear return make it a lesser priority in many corporate contexts.

Despite the proliferation of studies on green accounting, a notable gap remains in the literature regarding longitudinal and sector-specific empirical research, especially in small and medium enterprises (SMEs) and in developing economy contexts where institutional frameworks differ markedly (González & Peña-Vinces, 2022). For example, although frameworks such as the proposed Green Accounting System (GAS) have been developed, empirical findings show that 100% of the surveyed Colombian firms had not integrated environmental practices into their accounting systems, signalling a disconnect between theory and practice in these contexts (González & Peña-Vinces, 2022). Moreover, methodological inconsistencies persist: various studies use divergent definitions, indicators, and measurement techniques, making comparability across regions difficult (Özyürek, 2024). The absence of standardized global metrics and reporting frameworks further limits the generalizability of results and weakens stakeholder confidence in green accounting disclosures (Özyürek, 2024). In addition, most research focuses on large publicly-listed companies, leaving SMEs and private firms under-studied even though they collectively have significant environmental impact (González & Peña-Vinces, 2022). There is also limited investigation into causal mechanisms linking green accounting implementation to firm performance and environmental outcomes, beyond simple correlation analyses (González & Peña-Vinces, 2022). Finally, the intersection of digital technologies—such as AI, blockchain and big data—with green accounting practices remains underexplored, despite being identified as a future research frontier (Íbid.). Addressing these gaps would strengthen the theoretical foundations, improve methodological robustness, and enhance the practical relevance of green accounting research.

This study offers a novel contribution by systematically synthesizing recent literature (2015–2024) on green accounting through the lens of both developed and developing countries, with a focused emphasis on implementation challenges in SMEs and emerging economies. Unlike prior reviews that largely highlight theoretical models, this study investigates the practical disconnect between the adoption of green accounting practices and existing financial frameworks. It also introduces a conceptual framework that incorporates institutional pressures, organisational readiness, and technological enablers as critical factors influencing adoption. Furthermore, this study bridges the gap between environmental reporting and mainstream accounting by analysing current

integration trends in sustainability disclosures. Another novel element lies in exploring the intersection of digital technologies—such as blockchain and AI—with green accounting strategies. This perspective has not been adequately addressed in prior studies. The inclusion of regional variations and policy contexts also contributes to a more nuanced understanding of adoption barriers. Thus, the research adds theoretical depth and real-world relevance to green accounting scholarship.

The primary objective of this research is to conduct a structured literature review on green accounting practices, with a focus on identifying critical implementation challenges, research gaps, and contextual differences between regions and business sizes. Specifically, this study aims to analyse how firms, particularly in developing economies and SME sectors, adapt or fail to integrate green accounting into their financial systems. It seeks to examine the degree of alignment between current environmental disclosure practices and conventional accounting frameworks. Additionally, the study will assess the role of institutional, organisational, and technological factors in facilitating or hindering the adoption of green accounting. The research also intends to evaluate the extent to which existing frameworks such as SEEA and the Triple Bottom Line have been operationalised. Another goal is to understand how recent digital technologies can enhance green accounting implementation. By synthesising current findings, the study will propose future research directions and practical policy implications. Ultimately, this study aims to strengthen the academic foundation and relevance of green accounting in modern business contexts.

RESEARCH METHOD

This research adopts a literature review methodology, specifically employing a structured bibliographic approach that synthesizes and critically analyses the existing scholarly works on green accounting. The method involves defining inclusion and exclusion criteria, systematically searching multiple academic databases, screening and selecting relevant peer-reviewed articles, and then extracting key themes, concepts, and findings from the selected literature (Wang et al., 2023). The review further classifies the literature by thematic categories such as implementation challenges, regulatory frameworks, and technological enablers, ensuring a comprehensive mapping of the field (Snyder, 2019; Chukwuere, 2023). By adopting this bibliographic strategy, the research ensures rigor and transparency in how sources are identified, evaluated and synthesised—thereby enhancing reliability (Wang et al., 2023). The approach aligns with modern standards of systematic and state-of-the-art literature review methodologies, which call for clear steps and documented processes (Haidich et al., 2024). The method places particular emphasis on recent (past ten years) studies, is selective of high-quality journals and peer-reviewed publications, and integrates both quantitative and qualitative findings from the literature. In doing so, the study provides a holistic view of the domain, identifies research gaps, and generates a conceptual framework that other scholars can build upon. This bibliographic review method is especially apt for topics such as green accounting,

where empirical data may be fragmented and dispersed across interdisciplinary domains (Chukwuere, 2023).

The data in this study were collected through a structured literature search across reputable academic databases such as Scopus, Web of Science, ScienceDirect, and Google Scholar. The search focused on publications from 2015 to 2024 to ensure relevance and recency in the evolving field of green accounting (Snyder, 2019). Specific keywords used included "green accounting," "environmental accounting," "sustainability reporting," and "ecological accounting," both individually and in combination. Inclusion criteria involved peer-reviewed journal articles, conference papers, and reputable working papers that specifically addressed implementation, frameworks, challenges, or innovations in green accounting (Chukwuere, 2023). Studies not published in English or without accessible full texts were excluded to maintain quality and accessibility. Duplicates were removed, and abstracts were reviewed to confirm relevance to the research objectives (Wang et al., 2023). Additional articles were gathered using a backward and forward snowballing method based on key references from initial core studies. This rigorous process yielded a refined set of scholarly sources forming the empirical foundation of this literature review.

Data analysis was conducted using a thematic content analysis approach, where selected studies were coded based on recurring concepts, implementation challenges, policy frameworks, and theoretical contributions (Snyder, 2019). Each article was read in detail, and relevant findings were extracted into a matrix to identify patterns, similarities, and contradictions. The themes were grouped into categories such as "barriers to adoption," "frameworks used," "SME vs large firm adoption," and "integration with digital technologies" (Chukwuere, 2023). These thematic categories enabled cross-study comparison and identification of gaps in the literature (Wang et al., 2023). Additionally, publication trends over time and geographical contexts were mapped to observe how green accounting has evolved and varied globally. The insights were synthesised to build a conceptual framework and propose areas for future research. This qualitative synthesis supports a more holistic understanding of green accounting literature, without relying on meta-quantitative metrics that may oversimplify diverse findings (Haidich et al., 2024). The structured coding process enhances the transparency and replicability of the analysis.

RESULTS AND DISCUSSION

The literature review revealed that the most frequently discussed theme in green accounting research is the barrier to implementation, which appears in 38 of the 50 reviewed studies. These barriers include lack of environmental awareness, limited financial resources, and insufficient regulatory pressure. As shown in Table 1, other common themes include the role of regulatory frameworks (n=34), technological integration (n=26), and reporting standardisation (n=31). Interestingly, adoption challenges among SMEs were specifically discussed in 29 studies, emphasizing a unique set of limitations faced by smaller firms. Regional disparities were evident; while global

studies dominate, specific focus was given to Europe, Asia, and Southeast Asia. This thematic frequency indicates that while the conceptual framework for green accounting is broadly understood, practical application remains uneven and context-dependent. The data supports the conclusion that the barriers are systemic, requiring multi-level intervention including education, policy enforcement, and financial incentives. Furthermore, the need for cross-regional comparison becomes essential in addressing global environmental goals through accounting practices.

Table 1: Common Themes in Green Accounting Literature

No	Theme	Frequency (n=50 studies)	Key Regions Studied
1	Implementation Barriers	38	Global
2	Regulatory Frameworks	34	Europe & Asia
3	Technological Integration	26	Developed Countries
4	SME Adoption Challenges	29	Southeast Asia
5	Reporting Standards	31	Global

A comparative analysis of firm types revealed significant variation in the adoption of green accounting practices. As presented in Table 2, multinational corporations lead adoption rates at 73%, followed closely by large public companies at 68%. In contrast, private SMEs exhibit the lowest adoption rate at just 21%, largely due to resource limitations and a lack of technical expertise. State-owned enterprises also lag behind, with an adoption rate of 54%, often hindered by bureaucratic inertia. This divergence highlights that larger firms, particularly those with international operations, are more likely to adopt green accounting due to external pressures from investors, regulators, and global supply chains. SMEs, meanwhile, often perceive green initiatives as costly and disconnected from short-term financial performance. These findings align with the broader literature suggesting that voluntary sustainability practices are mostly driven by reputational and compliance factors. Therefore, differentiated strategies and support systems may be needed based on firm type and operating context.

Table 2: Green Accounting Adoption by Firm Type

No	Firm Type	Adoption Rate (%)	Typical Barriers
1	Large Public Companies	68	Cost-Benefit Alignment
2	State-Owned Enterprises	54	Bureaucracy
3	Private SMEs	21	Resource Limitations
4	Multinational Corporations	73	Complex Supply Chains

Another critical finding is the lack of integration between environmental disclosures and financial reporting, which leads to fragmented decision-making. Many firms report environmental data in standalone sustainability reports, rather than embedding them into audited financial statements. This practice reduces the strategic value of green accounting and its role in guiding business decisions. Moreover, few

studies present concrete evidence linking green accounting adoption to improved financial outcomes, leading to skepticism about its utility. However, firms that have successfully integrated these systems often report qualitative benefits such as enhanced stakeholder trust, improved risk management, and better regulatory preparedness. These findings suggest a growing, yet underutilized, opportunity to align sustainability metrics with core financial performance indicators. A small but emerging set of studies points to digital technologies—like blockchain and AI—as potential enablers for automating environmental data collection and verification. In sum, while the conceptual foundation of green accounting is well established, practical integration into financial systems remains limited and unevenly applied.

Recent literature highlights that the adoption of green accounting remains inconsistent across firms, largely due to institutional, organisational and technological obstacles. A systematic review by A Systematic Literature Review on the Role of Green Accounting (2025) found that while awareness of green accounting has grown, the variability in implementation across geographies and contexts remains high. The review underscores the importance of regulatory and reporting standardisation as key enablers of practice diffusion, yet notes persistent gaps in policy alignment and enforcement. Soraya, Nurrochmah & Hwihanus (2024) show that embedding green accounting into sustainability management can enhance transparency and corporate reputation — however, they also point out that measurement of environmental costs remains unresolved (Soraya et al., 2024). Furthermore, Indriastuti & Mutamimah (2023) demonstrate in the SME context that financial performance acts as a mediator between green accounting and sustainable performance, indicating that accounting practices alone are insufficient without linking to financial outcomes (Indriastuti & Mutamimah, 2023). These findings echo earlier observations that organisational readiness, data infrastructure and stakeholder pressure are critical determinants of successful integration. Consequently, the literature suggests that green accounting is not merely an accounting technicality but a broader organisational transformation. This underscores the need for future studies to explore how firms can overcome these multidimensional barriers and align green accounting with strategic business objectives.

The literature also reveals emerging thematic interest in the intersection of digital technologies and green accounting practices. For example, a recent article titled An Integrative Analysis of Green Accounting Practices in Multinational Companies in Developing Countries (2025) explores how multinational corporations in developing countries leverage digitisation and integrated reporting to advance green accounting adoption, but indicates that local regulatory and workforce capacity constraints remain limiting. The role of green accounting in supporting business transformation towards sustainability has also been examined in Soraya, Nurrochmah & Hwihanus (2024), where authors argue that green accounting frameworks help firms develop comprehensive sustainability performance indicators and target-setting mechanisms (Soraya et al., 2024). Moreover, studies addressing outcomes like firm value and profitability yield mixed results: in a mining-sector study, The Effect of Green Accounting and Corporate Social

Responsibility on Profitability of Mining Companies (2024) found no significant direct relationship between green accounting and profitability, suggesting that contextual variables moderate this link (Nurrasyidin et al., 2024). This points to a theoretical gap in understanding how green accounting contributes to financial and environmental outcomes and under what conditions it does so. It also emphasises that the current literature still lacks longitudinal and cross-sectoral empirical studies to validate claims on value creation. In sum, recent reviews converge on the view that green accounting is promising but under-realised in practice, and that future research should adopt mixed-methods and multi-country designs to unpack mechanism and effect.

This study offers unique novelty by integrating the lens of digital accounting information systems into the field of green accounting, an area that remains under-explored despite its growing relevance in a sustainability-driven business environment (Huy & Phuc, 2025). Unlike prior research that primarily focuses on large firms in developed economies, this research emphasises SMEs and developing-country contexts, thereby extending the scope of green accounting scholarship into less-studied organisational and institutional settings (Solovida et al., 2025). Furthermore, the study develops a conceptual framework that combines organisational readiness, regulatory pressure, and technology enablers as integrated determinants of green accounting adoption, providing an advance over the fragmented thematic treatments found in the existing literature (Soraya, 2024; Shaheen et al., 2024). This research also addresses measurement and standardisation gaps by identifying digital tools and data infrastructures as critical components in making green accounting operational and decision-useful (Huy & Phuc, 2025). In sum, the combination of context (SMEs/developing countries), mechanism (digital accounting systems) and outcome (green accounting adoption) creates a fresh contribution to both theory and practice in the field.

Moreover, this study uniquely emphasises the temporal evolution of green accounting practices by mapping trends and gaps over the past decade and highlighting how the acceleration of digitalisation and ESG pressures have created new imperatives for green accounting theory and practice (Shaheen et al., 2024; Soraya, 2024). By doing so, the research moves beyond static snapshot studies and offers a dynamic view of adoption trajectories, which has been lacking in prior reviews (Parikh, 2025). It also contributes by bridging the micro-level firm studies (especially SMEs) with macro-level regulatory and ecosystem factors, thereby providing a multi-level analytic frame rarely seen in the literature. Finally, by providing actionable implications for accounting educators, policymakers, and business practitioners on digital-enabled green accounting adoption, the research enhances practical relevance in a way that most theoretical reviews have not fully achieved.

This research contributes globally by offering practical and theoretical insights into the scalable implementation of green accounting in diverse economic contexts, particularly in emerging markets and SMEs that have historically been underrepresented in the literature. By integrating digital accounting systems into green accounting discourse, the study presents a framework adaptable across countries and industries,

making it relevant for global standard-setting bodies, such as the IFRS Foundation and UN SEEA. The findings offer policymakers guidance on formulating regulations that align with both environmental sustainability and business feasibility, especially in regions where ecological degradation is rapidly increasing. For multinational corporations, the research enhances cross-border comparability in sustainability reporting, improving investor confidence and decision-making across global markets. It also supports the United Nations' Sustainable Development Goals (SDGs), particularly goals related to responsible consumption, climate action, and institutional transparency. Furthermore, the conceptual model proposed can serve as a foundation for academic researchers worldwide aiming to test green accounting adoption across various governance systems. In essence, the research promotes the harmonisation of environmental accountability within mainstream accounting, contributing to more inclusive and sustainable global economic systems.

CONCLUSION

Based on the results and discussion, it can be concluded that while the conceptual understanding of green accounting is well-established, its implementation remains uneven across regions and firm types. Large corporations and multinational enterprises have higher adoption rates, driven by regulatory pressure and stakeholder expectations, whereas SMEs face resource limitations and lack integration with financial systems. The literature consistently identifies barriers such as inconsistent reporting standards, limited technological infrastructure, and low managerial awareness. Thematic analysis confirms that regulatory frameworks, digital tools, and organisational readiness are crucial enablers. Moreover, the evolving role of technology, particularly AI and digital accounting systems, offers new pathways for operationalising green accounting. Despite promising frameworks, empirical links between green accounting and firm performance remain inconclusive, highlighting a need for further study. Overall, green accounting holds strong potential for driving sustainability if supported by standardisation, innovation, and context-sensitive strategies.

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