



Green Accounting Research Trends Using Bibliometric Analysis

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ABSTRACT

This study analyzes trends in the development of green accounting literature using a bibliometrics approach with data from Google Scholar 2020–2025. The results of the analysis against 998 articles show significant improvement in the study of green accounting, with a total of 7,423 citations and an average of 7.44 citations per article. Network visualization uncovers five main thematic clusters: (1) practice green accounting and sustainable development, (2) integration with CSR, (3) material flow cost accounting, (4) aspects management, and (5) role of good corporate governance. Research trends shift from draft base like cost environment going to complex issues like transparency and sustainable governance. Several gap studies identified, including the impact of long term green accounting on performance companies and comparative cross sector studies. Implications in practice covers recommendations for regulators to strengthen standard reporting environment, for companies to adopt green accounting practices, and for researchers to develop interdisciplinary studies. Findings This became the foundation for developing green accounting policies and practices which are more effective in the future.

Keywords: Green Accounting, Bibliometrics, Sustainable Development, CSR, Corporate Governance

INTRODUCTION

In recent years, the issue about environment such as climate change, pollution and degradation of natural power sources has become main attention in the world (Rounaghi, 2019). Industrial operations also contribute to environmental contamination, therefore human activity is not the only source (Pratiwi & Pravasanti, 2018). The interests of society and the environment are supposed to be safeguarded by corporate and industrial company operations. Even on a worldwide scale, the negative effects of operational activities on the environment have been acknowledged (Amoako et al., 2021). The importance of growing Sustainable Development Awareness encourages various disciplines of science, including accounting, in order to integrate environmental aspects into practice (Rhamadani et al., 2024). Green Accounting or green accounting appears as a response to need For measuring, managing and reporting environmental impact from economic activity (Maulidya et al., 2024).

Green Accounting is an expansion from traditional accounting that does not only focus on financial performance but also includes ecological balance (Hamizar et al., 2024) . Draft This covers cost internalization-externalization, reporting environmental impact, and measuring sustainability (Putri, 2024). Green Accounting aiming for provide more

comprehensive information for stakeholder interests such as owner companies, investors and governments in sustainable decision making (Lako, 2018).

The implementation of green accounting is driven by international regulations and standards such as the Global Reporting Initiative (GRI), International Financial Reporting Standards (IFRS), and the Sustainability Accounting Standards Board (SASB) (Sitorus & Febrianto, 2024). These standards encourage companies to disclose their environmental performance transparently, thereby strengthening green accounting practices on a global accounting practices in global (Azizah & Anggraen, 2024). By integrating these frameworks, organizations are expected to look beyond short-term profitability and take full responsibility for the ecological impact of their operational activities. Ultimately, the adoption of these international benchmarks is crucial for building stakeholder trust and ensuring long-term business sustainability.

Along with increasing urgency issue environment (Setiawati & Sisdianto, 2024), research about green accounting experiences significant development. However, there is still a gap in understanding about research trends, academic collaboration as well as dominant themes discussed in literature (Indarto & Tantra, 2024). Therefore, a systematic analysis is needed to map the development of research on green accounting. To evaluate the progression of these practices, bibliometrics is employed as a quantitative analysis method to assess the development of knowledge through academic publications (Kurdish & Kurdish, 2021). This technique enables researchers to identify evolving trends, citation patterns, and collaboration networks within the field of environmental accounting (Anto et al., 2025).

This research aims to analyze the longitudinal evolution of green accounting and map emerging trends through comprehensive bibliometric mapping. Furthermore, this study seeks to identify critical research gaps that remain under-discussed in the existing literature, providing a strategic reference for regulators in formulating environmental reporting policies. The novelty of this study lies in its integrated focus on the recent shift toward digital-based reporting tools and its specific emphasis on the intersection between international standards and local implementation challenges. While previous bibliometric studies have often focused on broad academic trends, this research provides a more granular mapping of research gaps by synthesizing global reporting dynamics with practical organizational requirements. This dual approach advances the current understanding of the field by bridging the gap between theoretical bibliometric mapping and practical policy application, offering a fresh perspective on how green accounting evolves in response to modern market demands.

LITERATURE REVIEW

Definition of Green Accounting

Green accounting, according to Lako (Lestari & Khomsiyah, 2023), is accounting that takes into consideration all environmental, social, and economic factors in order to create cooperation, peace, and prosperity from the 3Ps to realize sustainability while also greening, enabling, and preserving business and profits. The computation and distribution of preventative expenses as well as those resulting from business operations that directly or indirectly affect the environment and society are included in the accounting practice known as "green accounting." One accounting function that is used to examine the connection between the company's environmental budget and the money received to carry out operational tasks is called "green accounting".

A new accounting paradigm known as "green accounting" maintains that transactions should not be the only focus of the accounting process. Green accounting necessitates accounting that prioritizes people and the environment in addition to making money. As an investment in social and environmental responsibility, the use of green accounting expenses

can be seen as an asset. The expenses of adopting eco-friendly business practices won't reduce the company's earnings. Conversely, as a company's assets grow, so does its corporate social responsibility (CSR) expenses. This increases the company's CSR by using green accounting (Farhan, 2021).

Green Accounting Goals

Green accounting serves both internal and external purposes. One step in a business's environmental information system is the internal function (Paledung et al., 2023). In addition to improving the efficacy and efficiency of environmental conservation efforts in future decisions, the internal function of green accounting helps businesses to manage environmental conservation costs and evaluate environmental costs in relation to their advantages. Green accounting, on the other hand, reveals the quantitative measuring outcomes of environmental conservation efforts in relation to the external function. Businesses can impact stakeholder decisions through this external role (Sunarmin, 2020).

According to Riadi (Paledung et al., 2023), adopting green accounting has a number of goals, including:

- a. Promoting entity accountability and environmental transparency.
- b. Assisting organizations in developing plans to deal with environmental concerns within the framework of their interactions with the community and environmental activists or pressure groups.
- c. In keeping with the growing demands of entities from investors, entities acquire a more favorable reputation, which makes it possible for businesses to secure finance from individuals and organizations.
- d. Encouraging customers to buy eco-friendly items, which gives the company a competitive edge against non-disclosing businesses.
- e. Showing the organization's dedication to environmental improvement initiatives.

Green Accounting Components

Generally speaking, a Green Accounting report's components: assets, liabilities, owner's equity, income, expenses, and profit are not all that different from those of traditional financial accounting reports, which serve as the foundation for IASB-IFRS and SAK. Nonetheless, Green Accounting differs from traditional (conservative) financial accounting in a number of important ways (Utami & Nuraini, 2020).

These variations are:

- a. New accounts, such as natural resource assets, social investments, or CSR investments, will show up under the fixed assets grouping in the asset structure of companies who participate in corporate social and environmental responsibility (CSR), CSR, or green business activities.
- b. New accounts, such as contingent social and environmental liabilities, will show up in the liability account structure of organizations that use CSR, CSR, and green business. Depending on how committed the business is to meeting its obligations, these accounts may be either short-term or long-term.
- c. A new account, "CSR donations," will show up under the profit and loss account for the current period in the equity account structure of organizations that engage in voluntary CSR activities.
- d. New expense accounts, such as social and environmental costs or greening costs, will periodically develop within the production and operating costs account structure of businesses implementing CSR, CSR, and green business.

METHODOLOGY

Study This uses bibliometric methods to analyze trends in scientific publications related to green accounting or green accounting. Bibliometrics chosen Because capable of giving quantitative description about development themes dominant and literature (Musfiroh et al., 2024). Data retrieved from Google Scholar as source main with analysis tools used includes Publish or Perish and VOS viewer for visualization network collaboration and mapping theme. All article data obtained will be filtered and only will cover articles related with Green Accounting. Using the keyword " green accounting " with time range 2020-2025 or limited to 5 years to back. Then selected articles saved in *. ris format.

RESULTS AND DISCUSSION

Research Data Matrix

Table 1. Research Data Matrix

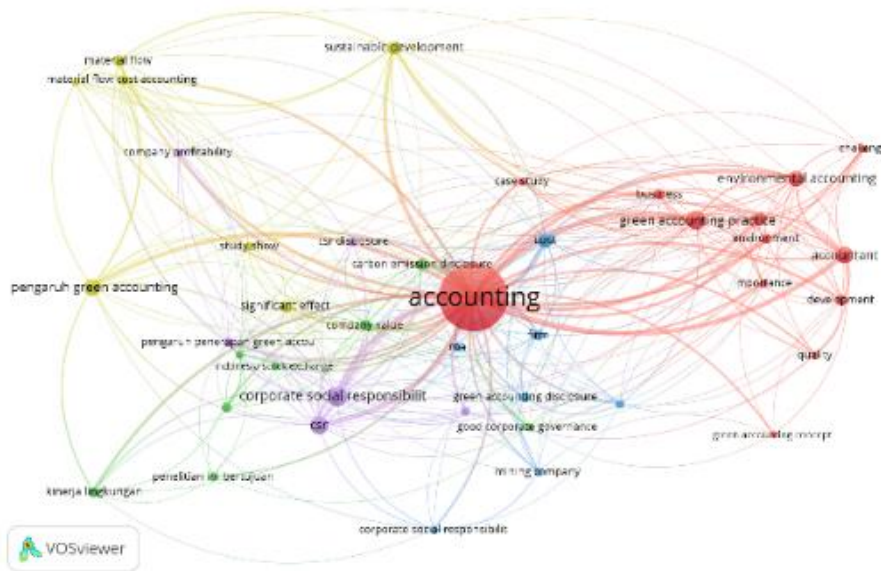
Publication years:	2020-2025
Citation years:	5 (2020-2025)
Papers:	998
Citations:	7423
Cites/year:	1484.60
Cites/paper:	7.44
Cites/author	3514.15
Papers/author	516.93
Authors/paper:	2.39
h- index:	39
g- index:	63
hI,norm :	26
Hi, Annual :	5.20
hA - index:	21
Papers with ACC >=	1,2,5,10,20: 575,389,172,69,25

Source: *Output Publish or Perish (2025)*

Table 1 above presenting bibliometric data related study green accounting from period 2020-2025. 998 articles published during period, with a total of 7,423 citations received, giving an average of approximately 7.44 citations per the article. Total citations per year obtaining an average of 1484.60 shows strong confession in literature scientifically. Overall, there were 39 articles that determined the h-index and 63 articles that determined the g-index. Number of articles with the same ACC (Average Citation Count) or larger than 1, 2, 5, 10, 20: 575, 389,172,69,25 which gives indications about level of recognition and impact of research. Based on this data, it can be drawn the conclusion that scientific green accounting literature has gotten significant recognition during a period of time analyzed with the amount of articles that contribute to the whole knowledge in the field this.

Visualization Topics *Green Accounting* Use VOSviewer

1. Network Visualization



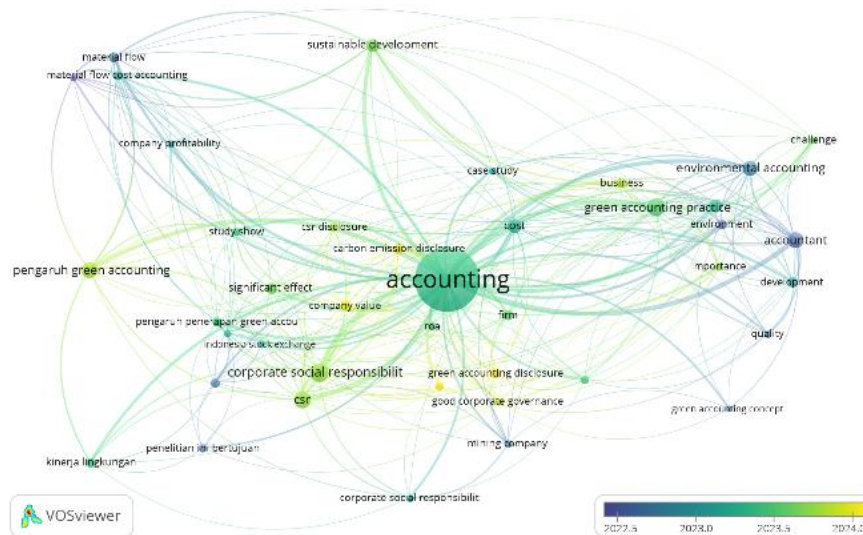
Source: Processed data, 2025

Figure 1. Network Visualization

From figure 1. It can be seen a number of clusters represented by different colors. From each cluster describes a collection of keywords or Frequently Asked Topics appear simultaneously in scientific literature or A collection of analyzed data, which shows thematic connections between both of them. Based on the image above, some cluster color and position or key can be identified as follows:

- a) **Red Cluster:** This Cluster focuses on green accounting and sustainable development, with the keywords such as "green accounting practice environment", "green accounting disclosure", "accounting" and "sustainable development". Literature in cluster This discusses concepts, practices, and the influence of green accounting on environment and business, including its application in companies (for example mining companies) and the relationship with not quite answers to social companies (CSR).
- b) **Green Cluster:** Cluster This relates to corporate social responsibility (CSR) and the influence of green accounting, with the keywords such as "corporate social responsibility", "influence" implementation of green accounts", and "Indonesia stock exchange". Topics This discusses How green accounting and CSR affect companies' performance, especially in stock market context and sustainable business practices.
- c) **Blue Cluster:** Cluster This focuses on material flow and costs environment, with keywords such as "material flow", "material flow cost accounting", and "company profitability". Literature in this cluster discusses material flow in business, accounting cost environment, as well as the impact on company profitability.
- d) **Yellow Cluster:** Cluster This highlights management and development, with keywords such as "management", "development", and "capacity". Topics This covers aspects of management in green accounting implementation, development capacity business, as well as challenges faced.
- e) **Purple Cluster:** This Cluster discusses good corporate governance and transparency, with the keywords such as "good corporate governance", "comparison disclosure", and "capacity value". Literature in cluster This explores good corporate governance, practice disclosure of information, as well as mark capacity in the context of green accounting and sustainability.

2. Overlay Visualization



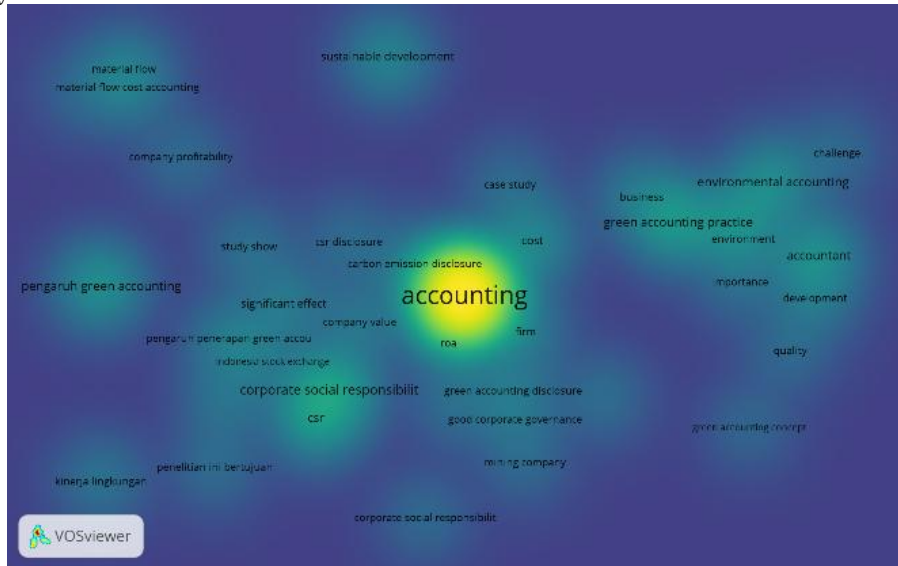
Source: Processed data, 2025

Figure 2. Overlay Visualization

Figure 2. Depicts visualization development theme related to green accounting in academic studies. Where is the color on the timeline describe form shift focus theme from time to time, three main trends can be identified as follows:

- Early Trend:** In the early period (around 2022.5), topics such as “material flow”, “accounting”, and “company profitability” dominate discussion. Blue color shows focus early on the concept of basic material flow cost accounting and its relationship with company profitability. Topic This is relevant to the introduction stage and understanding beginning about the importance of material flow in accounting business.
- Intermediate Trend:** Between medium periods (around 2023.0-2023.5), attention shifts to topics such as “sustainable development”, “environmental accounting”, and “corporate social responsibility”. The color green shows transition to further discussion deep about sustainable accounting practices and responsible social company answers. Topic This reflects the need for integration of environmental and social aspects in business management.
- Current Trends:** In the current time period (circa 2024.0), topics such as “green accounting practices”, “transparency”, and “corporate governance” emerged. with frequency higher. Yellow color shows improvement interest in governance aspects sustainable companies and practices accounting green, along with demands for greater accountability and transparency tall in business. Topics This may also be related to development regulation and innovation in sustainability reporting.

3. Density Visualization



Source: Processed data, 2025

Figure 3. Density Visualization

Figure 3. Shows further study opportunities that can be identified by seeing missing keywords bright and not important for network main, and can be under consideration For developing themes or merging the themes with new methods. Another focus of results visualization can be seen with the area that has connections show own strong relationships and have potential for interdisciplinary study. The following is a potential study opportunity that can be developed further carried on:

- 1) Green accounting integration with corporate social responsibility (CSR): Keywords such as “green accounting disclosure”, “corporate social responsibility”, and “carbon emission disclosure” emerged. in a way separate, but integrative connection between all three Possible Not yet explored in a way deep. Opportunity study related theme This can focus on:
 - a. Reporting model integrated: develop framework work that combines green accounting with CSR reporting to increase transparency and accountability in the company's environment.
 - b. Impact on company value: analyze How integration of green accounting and CSR influences mark company value on the stock exchange Indonesia, by considering variables such as profitability (ROA) and good corporate governance.
 - c. Comparative study: comparing practice green accounting and CSR in mining companies with other sectors to identify unique challenges and opportunities.
- 2) Practice environmental accounting in the context of sustainable development: The keywords “environmental accounting”, “sustainable development”, and “business” indicate potential research that has not been done. Lots explored, especially related to practical implementation. Opportunity study includes:
 - a. Application in industry specific: research How environmental accounting concepts are adopted by mining companies and their impact on environmental performance.
 - b. The role of accountants: analyzing the role of accountants in promoting green accounting practices and the challenges faced in its integration with traditional accounting systems.
 - c. Policies and regulations: evaluating effectiveness of government policy in pushing application of environmental accounting, including incentives or sanctions for companies.
- 3) Green accounting and carbon emission transparency: The keywords “carbon emission disclosure” and “company profitability” have strong connectivity but Not yet Lots investigated in a holistic way. Opportunities study includes:
 - a. Disclosure mechanism: designing a method for reporting carbon emissions which is standard and can be audited. To increase the quality of disclosed company data.

- b. Impact profitability: investigate the connection between carbon emission disclosure and company profitability (ROA), including whether investment in subtraction emissions has a positive influence on finance long term.
 - c. Case studies: comparing carbon emission disclosure practices in Indonesia with other countries to identify best practices and gaps.
- 4) The role of good corporate governance in green accounting: The keywords “good corporate governance” and “green accounting concept” can be developed more carry on with an interdisciplinary approach. Some directions of study:
- a. Green governance: developing a good corporate governance model that includes green accounting principles as performance indicators.
 - b. Participation: researching role stakeholder interests (stakeholders) in ensuring accountability implementation of green accounting, including role community and investors.
 - c. Analysis regulation: evaluate How Indonesian capital market regulations (Indonesia Stock Exchange) can encourage integration of green accounting in company governance practices.
- 5) Interdisciplinary studies: green accounting and science environment: Keywords such as “environment”, “development”, and “importance” indicate the opportunity to merge perspective accounting with knowledge environment. Example study:
- a. Quantitative metrics: develop new metrics connecting environmental impact with company finance reports.
 - b. Critical review: analyzing why green accounting hasn't become current main (importance) even despite its relevance to sustainable development.
 - c. Collaboration cross sectors: investigate potential collaboration between accountants, environmental scientists, and business practitioners for advancing green accounting practices.

4. Quote Analysis

Table 2. Most Cited Literature

Quote	Author	Title	Year
345	Bablu Kumar Dhar, Sabrina Maria Sarkar, Foster K. Ayithey	Impact Of Social Responsibility Disclosure Between Implementation Of Green Accounting And Sustainable Development: A Study On Heavily Polluting Companies In Bangladesh	2022
207	Martha Angelina, Enggar Nursasi	The Influence of Green Accounting Implementation and Environmental Performance on Company Financial Performance	2021
155	I Dewa Made Endiana, Ni Luh Gd Mahayu Dicriyani, Md Santana Putra Adiyadnya, I Putu Mega Juli Semara Putra	The Effect of Green Accounting on Corporate Sustainability and Financial Performance	2020
136	Bella Syafrina Qolbiatin Faizah	Implementation of Green Accounting on Financial Performance	2020
134	Verlita Dewi Rosaline, Eni Wuryani	The Impact of Green Accounting and Environmental Performance Implementation on Economic Performance	2020
125	Goddess, Putu Purnama, IP Edward Narayana.	Implementation of Green Accounting, Profitability and Corporate Social Responsibility on Company Value.	2020
124	Shella Gilby Sapulette, Franco Benony Limba	The Influence of Green Accounting Implementation and Environmental Performance on the Value of Manufacturing Companies Listed on the IDX in 2018-2020	2021

Quote	Author	Title	Year
123	Chess Muhammad Erlangga, Achmad Fauzi, Ati Sumiati	Implementation of Green Accounting and Corporate Social Responsibility Disclosure on Company Value Through Profitability	2021
119	Hosam Alden Riyadh, Maher A. Al-Shmam, Henry Hongren Huang, Barbara Gunawan, Salsabila Aisyah Alfaiza	The Analysis of Green Accounting Cost Impact on Corporations Financial Performance	2020
94	M. Wahyuddin Abdullah, Hernawati Amiruddin	The Effect of Green Accounting on Material Flow Cost Accounting in Improving Company Sustainability	2020

Source: Processed data, 2025

The table above contains a list of research related to the implementation of green accounting and its relationship with aspects such as financial performance, company sustainability, as well as not quite enough social answers (corporate social responsibility / CSR). Some studies highlight specific approaches in green accounting, such as its influence to material flow cost accounting, environmental performance, and company values. There is also a focus on certain geographical contexts, such as companies in Bangladesh or Indonesia (BEI), as well as industrial sectors such as manufacturing and high polluting companies (heavily polluting companies). In addition, several studies use mediating variables such as profitability (ROA) or CSR disclosure to analyze impact. No direct green accounting.

Literature about green accounting listed give diverse contributions to theoretical and practical understanding in the field. Starting from a study that explores the connection between green accounting and sustainable development, up to analysis of the impact of environmental costs (green accounting cost) towards performance finance, each title offers a unique perspective about integration practice environment in accounting systems. This research also includes various methodologies, such as secondary data analysis from company reports, case studies, or quantitative approaches such as partial least squares (PLS). Focus on local context (for example BEI) and global (such as Bangladesh) enrich outlook about challenges and opportunities for implementing green accounting in the environment of different businesses. With providing empirical evidence, conceptual framework, and policy recommendations, this literature not only strengthens the theoretical base of green accounting but also provides practical guidance for companies, regulators and academics to optimize sustainable accounting practices.

5. Practical Implications

Practical implications from results of bibliometric analysis to trend green accounting research are that regulators, companies, and academics can utilize these findings to increase green accounting practices and related policies. The policy makers can design more effective regulations with a focus on dominant issues such as transparency reporting environment, integration of green accounting with corporate social responsibility (CSR), and implementation of international standards such as GRI and IFRS. Companies, especially in sectors that have a high impact like mining and manufacturing, can use the results of this study to optimize green accounting practices, increase disclosure of carbon emissions, and strengthen sustainable governance to meet stakeholder expectations, market interests and demands.

In addition, identification of gap research, such as comparative studies between countries or analysis of the impact of long-term green accounting on performance finance, can become a guide for researchers to develop further studies. Findings this also encourages collaboration cross discipline between accountants, environmental scientists, and business practitioners to create new metrics connecting impact environment with report finance. With an evidence-based approach, green accounting can be integrated in a more holistic way into business strategy, encouraging sustainable development in harmony with economic and ecological objectives.

CONCLUSION AND SUGGESTION

Based on results of bibliometric analysis study about green accounting, can conclude a number of main findings. First, research about green accounting experience significant development in five years. Lastly, reflect increasing awareness of the importance of integrating environmental aspects in accounting practice. Second, the dominant research topic covers practice green accounting, its relationship with sustainable development, responsible social responsibility company (CSR), material flow cost accounting, and governance role company and transparency. Third, network analysis to reveal close connections between concepts such as sustainable development, environmental performance, and corporate governance, which shows complexity and interdisciplinarity from Topic This. Fourth, the most extensive literature quoted gives a theoretical and empirical basis for developing policies and practices green accounting in various industrial sectors. In overall, this analysis not only maps current study trends, but also highlights dynamics and challenges in implementing green accounting.

Based on the findings mentioned, some recommendations can be submitted to stakeholder interests. First, for researchers, it is suggested to do a more in-depth study about the impact of long-term green accounting on performance companies and the environment, including comparative studies between countries or industrial sectors. An interdisciplinary approach that combines accounting perspectives, environmental science, and public policies is also needed to enrich understanding about challenges and opportunities in implementing green accounting. Second, for regulators and policy makers, it is important to develop reporting standards that are more environmentally clear and measurable, and encourage adoption of international work frameworks such as GRI and IFRS. Systems incentives or sanctions are also necessary strengthened to ensure company compliance to green accounting practices. Third, for practitioner business, improving capacity through training and collaboration with academics or related institutions is very important for optimizing implementation of green accounting. In addition, the company can utilize the findings of this study to design a more informed reporting strategy transparent and sustainable, so that it is in harmony with stakeholder market interests and demands.

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