

## The Antecedents and Consequences of Environmental Management Accounting Implementation in Indonesia: A Systematic Literature Review

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### Abstract

This study strives to deliver an in-depth analysis of the existing research on environmental management accounting (EMA) in Indonesia. The methodology employed is a review of the literature using articles from Indonesian journals that have been granted accreditation by the Science and Technology Index (SINTA) especially S1 and S2, meaning the journals are considered to have high rank and high quality. Data was collected from 125 journals, with 113 of them is categorized in the subject area of economy, while 12 journals have no subject area but specifically related to Accounting. Five articles published in those journals were chosen by means of a mapping technique. Relevant articles were then classified and later examined for the cause-and-effect relationship between variables. The review found that most of the studies used survey methods to collect data and most of them used regression analysis to analyze the data, with the most settings used in the research being manufacturing companies. Regarding theory, each of the relevant articles used a different theory as the basis of their research. As for the relationship between variables in the relevant articles, it shows that there are antecedent variables proven to influence the EMA implementation, i.e. prospector strategy, coercive isomorphism, mimetic process, and perceived behavioral control. Meanwhile, the consequence variables proven to be influenced by EMA implementation are product innovation, process innovation, environmental performance, and corporate sustainability. The study's findings offer a current examination of past studies in Indonesian journal and also shows future research opportunity on the topic of EMA implementation.

**Keywords:** Environmental Management Accounting, EMA, Implementation, Systematic Literature Review, Indonesia

### INTRODUCTION

Environmental considerations are becoming increasingly important in business and government, especially with the abundance of news related to environmental issues circulating in the media. This has prompted various parties, especially environmental advocates, to begin voicing their desire for businesses to start paying attention to environmental aspects in their operational processes. In other words, to please various stakeholders, companies need to ensure that their business practices do not harm ethics, society, and the environment. Therefore, it is not uncommon for companies, when embarking on a project or activity, to conduct testing related to environmental feasibility. To complement their business practices, companies often make efforts to implement Corporate Social Responsibility programs related to environmental preservation. One frequently used term is Corporate Environmental Responsibility (CER), which refers to the obligations and duties of companies to avoid damaging the natural environment (Hu et al., 2022).

The point that need to be attention now is that companies cannot merely rely on implementing CER. Companies, especially those with a business orientation, cannot be satisfied solely with executing CER. They also need to ensure that the fulfillment of these responsibilities in their company is carried out effectively, efficiently, and without causing harm to the company. Companies must ensure that their efforts to implement CER also provide tangible benefits to the company.

One approach that companies can take is to implement Environmental Management Accounting (EMA). When making decisions about management accounting, a company's top management always takes a variety of factors into account.. It is crucial for them to ensure that their decisions align with the strategy and objectives of the company. One decision here is certainly related to efforts to fulfill CER. Efforts to support environmental sustainability also align with the demands expressed by global institutions, such as the need for companies worldwide to participate in achieving the Sustainable Development Goals (SDGs) by the United Nations (UN), where Indonesia is included as one of the members.

Regarding the SDGs, there are three pillars to pay focus on, that is environmental sustainability, economic sustainability, and social sustainability (Mangukiya & Sklarew, 2023). EMA, which is described as "a concept of sustainability management which comprises a set of accounting tools and practices to support managerial decision-making on environmental and economic performance" (Herzig et al., 2012), can address the environmental and economic SDG pillars mentioned above.

A company and its managers need to understand various topics regarding their operation, such as environmental management, management accounting and control, environmental and sustainability accounting, environmental information systems, management systems, and other related subjects in order to be able to comprehend and implement EMA (Herzig et al., 2012). EMA can be applied to many different areas and tasks in the business, such as environmental reporting, environmental performance, environmental life cycle assessment, and environmental costing. These implementations are likely to assist in controlling CER activities and ensuring the proper implementation of environmental-related programs without causing harm to the company's financial and nonfinancial conditions.

Several studies have explored EMA implementation in companies. For example, research in case studies in Southeast Asia suggests that EMA can assist with decisions about environmental technologies and assets, measure the eco-efficiency of the company's supply chain, and support operational management and investments pertaining to the efficiency of materials and energy (Herzig et al., 2012). Additionally, EMA implementation has been found to have a positive effect on innovation (Ferreira et al., 2010) as well as positively influencing the improvement of corporate carbon management and disclosure quality (Qian et al., 2018). Furthermore, some studies have identified factors influencing the adoption or implementation of EMA by companies, such as various institutional pressures (Jalaludin et al., 2011; Latif et al., 2020). This indicates that there are many variables that can influence or are influenced by EMA implementation, which can be really crucial for companies to consider in making decision related to EMA.

Based on this background, this study's purpose is to analyze the research development on the topic of EMA implementation in Indonesia, particularly in high-quality journals accredited by SINTA (Science and Technology Index). The journals to be examined need to be accredited as Sinta 1 and Sinta 2, i.e. considered as a good journals. Relevant articles is further examined for classification based on (Hoque, 2014) and the relationships among various variables are also examined based on (Hesford et al., 2006). Through this study, it is hoped that researchers and academics will gain insights into topics that can be further researched, and this study also hoped to be able to provide guidance for practitioners in Indonesia to make careful decisions and effectively implement EMA on their companies.

## RESEARCH METHOD

This study employs a qualitative method, specifically using a systematic literature review. Secondary data is used in this study, comprising relevant articles published in journals that meet the research criteria. This study focuses on articles that address the subject of Environmental Management Accounting (EMA), published in reputable journals recognized by the Ministry of Education, Culture, Research and Technology of Indonesia. The method and analysis used in this study are primarily based on previous studies by Hoque (2014), Hesford et al. (2006), and Nursulistyo et al. (2023).

To find relevant articles from the research population, the "charting the field" method is used, previously employed by Hesford et al. (2006). The purpose of this method is to analyze variables from previous research and draw conclusions regarding the consistency or inconsistency of the findings of those previous studies. By using this method, gaps in previous research can be identified, providing opportunities for further research in the future.

Source articles are limited to those published in Indonesia journals accredited as Sinta 1 and Sinta 2, meaning they are classified as reputable journals in Indonesia. Journals in these categories have high quality with accreditation scores of 70-85 for Sinta 2 and 85-100 for Sinta 1. High scores reflect better classification and a rigorous article selection process, resulting in generally high-quality publications (Nursulistyo et al., 2023).

In this study, several stages are undertaken to find relevant articles. First stage is to manually conducts online searches on the Sinta website ([sinta.kemdikbud.go.id](http://sinta.kemdikbud.go.id)) while activating the ranking filter for Sinta 1 and Sinta 2. For the initial search, an additional filter based on subject area, specifically in the field of Economy, is applied. Subsequent searches were done to remove the subject area filter but then specifically add the keywords "Akuntansi" or "Accounting" in the search area. This to ensure that only journals without a specific subject area but specifically addressing accounting will appear as the search result.

In the second stage, in each journal found from stage one, keywords such as "environmental management accounting" or "akuntansi manajemen lingkungan" is used to search the article. The relevant articles were then examined briefly to specifically select those articles that examine the relationships between variables. In other words, articles using case studies or literature reviews method were not used as the research sample. This is because this study intents to identify which variables are investigated in relation to "EMA implementation" in reputable journal research, whether as antecedent or consequence variables.

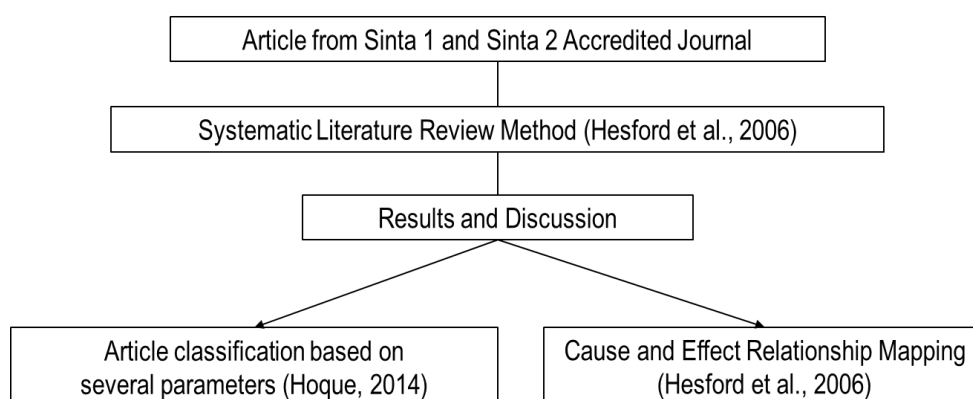


Figure 1. Research Framework

In the last stage, the relevant articles were further classified and analyzed. Classification is done based on some parameters to facilitate the analysis process, primarily to examine the relationships between variables in the articles. The analysis is based on the articles classification of Hoque (2014) and and mapping the relationships between causes and effects using Hesford et al. (2006). Figure 1 above depicts this study's framework.

## RESULTS AND DISCUSSION

### Article Classification

Using the method described earlier, the author identified a total of 125 journals as the initial step to find relevant articles, specifically a total of 113 Sinta 1 and Sinta 2 journals in the subject area of Economy, and 12 Sinta 1 and Sinta 2 journals without a subject area but specifically focused on the field of Accounting. Through in-depth exploration of these 125 journals, five relevant articles were found to be aligned with the research objectives. All of these five articles were accredited as Sinta 2 and published on different journals. The relevant articles were published in the time span from 2012 to 2023. This study does not restrict the publication years of the articles because the decision to adopt EMA practices in Indonesia is voluntary and not influenced by regulations or laws issued in specific years. Table 1 below provides the details of the relevant articles, including the title, journal name, and authors with their publication years.

**Table 1.** Articles General Information

Title	Journal	Authors (Year published)
"Inovasi Produk dan Proses: Implikasi Akuntansi Manajemen Lingkungan"	"Jurnal Akuntansi"	Muchlish & Bastian (2012)
"Akuntansi Manajemen Lingkungan, Alat Bantu Untuk Meningkatkan Kinerja Lingkungan dalam Pembangunan Berkelanjutan"	"Ekuitas: Jurnal Ekonomi dan Keuangan"	Burhany & Nurniah (2013)
"Pengaruh Tekanan Institusional Terhadap Adopsi Akuntansi Manajemen Lingkungan (Studi pada Perusahaan Manufaktur yang Listing di Bursa Efek Indonesia Periode 2016)"	"Jurnal Aset (Akuntansi Riset)"	Prawira & Herlina (2018)
"The Effect of Environmental Management Accounting on Corporate Sustainability"	"Binus Business Review"	Pratiwi et al. (2020)
"Theory of Planned Behavior on The Implementation of Environmental Management Accounting"	"Jurnal Ilmiah Akuntansi dan Bisnis"	Kedisan et al. (2023)

Source: Author's compilation

Next, a classification was carried out for these five relevant articles. The classification was based on a simplification of the classification in the article by Nagari & Anugrah (2023), which was earlier predicated on the study of Hoque (2014). The categories that are included in the classification are research topics, research settings, research theories, research methods, and primary data analysis techniques. The difference with prior researches lies in the fact that this study does not divide periods based on the publication years of articles because of the small number of relevant articles. Nevertheless, the publication year will be mentioned for each classification type.

The small numbers of relevant articles in this study occurred for several reasons. First, the majority of articles in Indonesia are not examining EMA as a whole, but rather focusing on specific aspects of EMA, such as environmental cost and environmental performance. Next, research related to EMA as a whole, which covering various aspects of management accounting, tends to use case study methods or literature reviews more frequently. Further analysis on those articles can be found in the research by Nagari & Anugrah (2023). Meanwhile, in this study, the goal is to specifically understand the relationship between the adoption or implementation of EMA and other variables, which have been statistically tested.

The first analysis step in this study is articles classification based on Hoque (2014). The first classification is according to research topics. The topics found, related to EMA in these five relevant articles, are all the same,

namely 100% related to the application or adoption of EMA. Therefore, in this study, no specific classification is needed for this classification category.

Next, the second classification is based on research settings. Table 2 summarizes the settings used in this study. The studies by Muchlish & Bastian (2012), Burhany & Nurniah (2013), and Prawira & Herlina (2018) were conducted in the setting of manufacturing companies, the study by Pratiwi et al. (2020) was conducted in nonfinancial companies, and the study by Kedisan et al. (2023) was conducted in local Micro, Small, and Medium Enterprises (MSMEs), specifically in the textile business. Thus, in total, 60% of the research was conducted in manufacturing companies, while the other settings each accounted for 20% of the total.

**Tabel 2.** The Research Settings Distribution

Settings	Publication Year	Total	%
Manufacturing companies	2012, 2013, 2018	3	60%
Nonfinancial companies	2020	1	20%
Textile SMEs	2023	1	20%
Total		5	100%

Source: Author's compilation

The third classification is based on research theories. Table 3 summarizes the theories used in this study. The study by Prawira & Herlina (2018) utilizes institutional theory, which describes how companies respond to changes in their institutional environment, including regulations, social norms, and cultural values (Zucker, 1987). This theory emphasizes how social pressures for legitimacy and conformity, in addition to technical pressures for economic performance, influence the adoption and maintenance of organizational practices (Scapens, 2012). The research by Pratiwi et al. (2020) employs stakeholder theory, which asserts that managers have a motivation to provide stakeholders with particular information (Freeman, 1984), including social and environmental groups.

**Tabel 3.** The Research Theories Distribution

Theories	Publication Year	Total	%
Institutional theory	2018	1	20%
Stakeholder theory	2020	1	20%
Legitimacy theory	2023	1	20%
Theory of planned behavior			
N/A (no theory mentioned)	2012, 2013	2	40%
Total		5	100%

Source: Author's compilation

Meanwhile, the study by Kedisan et al. (2023) uses legitimacy theory and the theory of planned behavior. Legitimacy theory focuses on the relationship between businesses and the environment, suggesting that businesses continually ensure their operations comply with social norms and boundaries (Deegan et al., 2002). The theory of planned behavior asserts that the main determinants for behavior are personal attitude, subjective norms, and perceived behavioral control, leading to intention and ultimately behavior (Ajzen, 1991). On the other hand, Muchlish & Bastian (2012) and Burhany & Nurniah (2013) do not mention any theories in their research.

Next, the fourth classification is based on research methods. Table 4 summarizes the methods used in this study. The studies by Muchlish & Bastian (2012), Burhany & Nurniah (2013), Prawira & Herlina (2018), and Kedisan et al. (2023) are conducted using a survey method, involving the distribution of questionnaires with research questions to their respective research samples. In contrast, the research by Pratiwi et al. (2020) employs secondary data collection methods, using annual reports and company sustainability reports from the companies sampled in

the research. Thus, in total, 80% of the research is conducted through surveys, while the remainder uses secondary data collection.

**Tabel 4.** The Research Methods Distribution

Methods	Publication Year	Total	%
Survey	2012, 2013, 2018, 2023	4	80%
Secondary Data Collection	2020	1	20%
Total		5	100%

Source: Author's compilation

The final classification is based on primary data analytical techniques. Table 5 summarizes the analytical techniques used in this study. Hoque (2014) categorizes the research techniques into qualitative, quantitative, and mixed, with quantitative and mixed being relevant for this study. One example of a quantitative technique is regression, while one example of a mixed technique is Structural Equation Modeling (SEM). The study by Muchlish & Bastian (2012) is the only one using the Structural Equation Modeling (SEM) technique, a mixed-method approach that integrates measurement models and structural models to verify theoretical or conceptual models (Hair et al., 2011). The rest of the relevant articles use regression analysis, which is employed to forecast the value of a dependent variable based on one or more independent variables (Greener & Martelli, 2018). The types of regression used are vary. The research by Burhany & Nurniah (2013) uses the simple linear regression analysis technique. Furthermore, Prawira & Herlina (2018) and by Kedisan et al. (2023) use the multiple linear regression technique. Meanwhile, the research by Pratiwi et al. (2020) employs the panel data regression analysis technique. Thus, in total, the dominant technique used is the multiple linear regression technique, accounting for 40% of the total research. The remaining 60% comprises other techniques, with each accounting for 20%.

**Tabel 5.** The Analytical Techniques Distribution

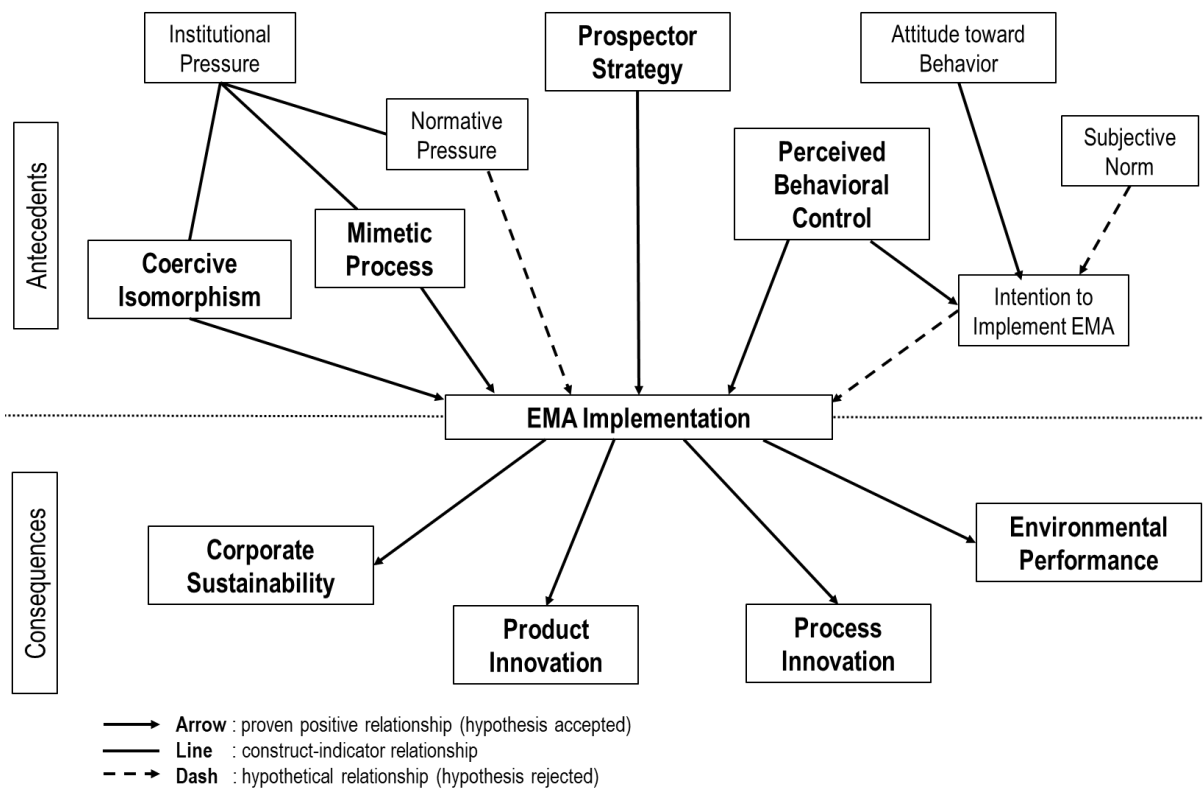
Methods	Publication Year	Total	%
Multiple linear regression analysis	2018, 2023	2	40%
Structural Equation Modelling (SEM)	2012	1	20%
Simple linier regression analysis	2013	1	20%
Panel data regression analysis	2020	1	20%
Total		5	100%

Source: Author's compilation

### Cause and Effect Relationship Mapping

The process of mapping the relationships between variables was carried out manually by examining the variables studied in the five relevant articles described above. In the study by Nursulistyo et al. (2023), the mapping was grouped into two categories, distinguishing between financial and nonfinancial variables. However, this distinction cannot be applied in this study as all identified variables are nonfinancial. In these five articles, the variable "EMA Implementation" holds different positions in their respective research models, serving as an independent variable, dependent variable, or mediating variable.

As a result, several variables in the research play roles as antecedents of EMA Implementation, driving the adoption of EMA in a company. Meanwhile, the other variables play roles as consequences of EMA Implementation, receiving influences from the implementation of EMA. Figure 2 below illustrates the map of relationships between variables in the five relevant articles. The variables whose hypotheses were not proven are displayed in smaller and non-bold font, and using the dash lines.



**Figure 2.** The Map of Cause and Effect Relationship

Based on the data in Figure 2 above, it can be observed that some variables directly influence EMA Implementation. Meanwhile, the other variables are directly influenced by EMA Implementation.

From the research by Muchlish & Bastian (2012), it is concluded that the use of EMA in an organization is influenced by the Prospector Strategy variable, related to the implementation of management activities and the need for accounting innovation. Then from Burhany & Nurniah (2013), it is concluded that the Environmental Performance variable can be enhanced if a company implements EMA, by physically calculating, recording, and reporting the quantity and flow of inputs and outputs, as well as monetarily calculating, recording, and reporting environmental costs. As for Prawira & Herlina (2018), they found that two out of the three independent variables constituting Institutional Pressure, namely the Coercive Isomorphism variable (pressure from the government, regulations, and other institutions to adopt a particular structure or system) and Mimetic Process (the process of imitating the behavior of others), significantly influence the adoption of EMA. However, the other variable, normative pressure (consequences of professional work), does not affect the adoption of EMA. Pratiwi et al. (2020) concludes that the high value of eco-efficiency (EMA Implementation), indicating low energy usage, significantly contributes to social and environmental factors and plays a crucial role in determining the Corporate Sustainable variable. Finally, Kedisan et al. (2023) concludes that the Attitude toward Behavior and Perceived Behavioral Control variables positively influence the Intention to Implement EMA, while the Subjective Norm variable does not. Among these variables, only Perceived Behavioral Control directly influences the EMA Implementation.

The cause-and-effect relationships between the variables in the relevant articles, as analyzed to prepare Figure 2, are explained in Table 6 below, with only variables directly tested against EMA Implementation are listed. All relationships between the variables are positive, indicating that when one variable increases, the related variable also increases.

**Tabel 6.** Variables with Cause and Effect Relationship

Antecedent Variable	Consequence Variable
<b>Proven Positive Relationship (hypothesis accepted)</b>	
Prospector Strategy	Product Innovation
Coercive Isomorphism	Process Innovation
Mimetic Process	Environmental Performance
Perceived Behavioral Control	Corporate Sustainability
<b>Hypothetical Relationship (hypothesis rejected)</b>	
Normative Pressure	
Intention to Implement EMA	

Source: Author's compilation

## CONCLUSION

This study provides insights into the current state of research on Environmental Management Accounting (EMA) in Indonesia, particularly focusing on EMA Implementation. A search across a total of 125 Sinta 1 and Sinta 2 accredited journals in related topics resulted in five articles published in five different journals. The earliest article was published in 2012 (Muchlish & Bastian, 2012), while the most recent was published in 2023 (Kedisan et al., 2023). In this study, articles were classified, and cause-and-effect relationships were analyzed.

The five articles were categorized using five criteria from Hoque (2014). First, concerning "research topics," all relevant articles predominantly discussed "EMA implementation." In the category of "research settings," the most prevalent setting is manufacturing companies. Regarding "research theories," there is no dominant theory used, as each relevant article employed a different theory. In terms of "research methods," the survey method was the most widely used in these articles. Lastly, for "the primary data analytical techniques," regression analysis was most often used in articles to extract conclusions from their data.

The mapping of cause-and-effect relationships shows that there are no redundancies in the variables used, meaning that each relevant research employed different antecedent or consequence variables analyzed with the EMA Implementation variable. All related variables are nonfinancial factors. The antecedent variables proven to influence EMA Implementation are Prospector Strategy, Coercive Isomorphism, Mimetic Process, and Perceived Behavioral Control. Meanwhile, other examined variables like Normative Pressure and Intention to Implement EMA were concluded not to directly affect EMA Implementation. As for the consequence variables, all examined variables in the relevant research were proven to be directly influenced by EMA Implementation. These consequence variables include Product Innovation, Process Innovation, Environmental Performance, and Corporate Sustainability.

Based on the analysis of these articles, there are several opportunities for future research. First, researchers can explore new topics using various settings, especially given the scarcity of articles in reputable Indonesian journals examining EMA Implementation. Second, researchers can employ different theories to examine EMA, providing a different perspective and generating new findings. Third, future researchers can use different methods and/or analytical techniques to see if they lead to different conclusions, as most relevant articles here used the survey method. Lastly, future research can explore more variables to be examined, especially because none of the relevant articles found in this study examined financial variables. Thus, future research can specifically examine the relationship between financial variables and EMA Implementation.



This study highlights that there is a limited number of articles in reputable Indonesian journals specifically examining EMA Implementation. Building on this fact, it is hoped that this study will encourage researchers to initiate studies on this topic, considering various potential future research avenues outlined above. In addition to increasing the number of studies related to this topic, ultimately, this study is expected to provide insights to business practitioners in Indonesia to further consider environmental aspects in their business, including implementing environmental management accounting.

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