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TRACING THE EVOLUTION OF SUSTAINABILITY ACCOUNTING: A SYSTEMATIC LITERATURE REVIEW

Setianingsih[1], Ika Hardila[2]*, Rika Norarita[3], Dian Widiyati[4]
[1.2.3.4]Master of Accounting, Pamulang University, Indonesia
*Corresponding Author:
Ikahardila99@gmail.com

Abstract

This study aims to identify and analyze various factors that affect sustainability accounting through the Systematic Literature Review (SLR) approach using the PRISMA method. Sustainability accounting is increasingly important in modern business practices due to the increasing demands on transparency and social and environmental responsibility. The study examined ten scientific articles published between 2019–2025 and met inclusion criteria based on topics, methodologies, and relevance to the application of sustainability accounting. The results of the study show that some of the main factors that influence the implementation of sustainability accounting include intellectual capital, technology support, organizational culture, local cultural values, stakeholder engagement, accounting information systems, reporting standards such as GRI and IFRS, and government regulations. These findings reinforce the view that the successful implementation of sustainability accounting is highly dependent on the synergy between internal and external factors of the organization. This research contributes to academics and practitioners in understanding the dynamics and challenges of sustainability accounting, and recommends the need for institutional support, managerial capacity building, and the use of technology for more transparent and accountable reporting.

Keywords: Sustainability Accounting, Accounting Information Systems, Intellectual Capital, PRISMA, Systematic Literature Review

1. Introduction

Sustainability accounting is one of the new approaches in modern accounting that is now the main focus, both in the academic world and in business practice. This approach was born in response to the increasing global awareness of the importance of corporate responsibility for environmental, social, and governance (ESG) aspects. This is in line with the views of Agustina and Pradesa (2024) who emphasize that sustainability reporting practices in Indonesia have shown significant development in line with increasing attention to ESG issues in accounting and corporate reporting. In recent decades, the world has witnessed the negative impacts of uncontrolled economic activities, such as rising greenhouse gas emissions that trigger extreme climate change, widening social inequality, and the massive exploitation of natural resources that threaten environmental sustainability.

Along with the demands of society, investors, and regulators for transparency and corporate accountability, sustainability accounting is here to provide more comprehensive information about a company's non-financial performance. Not only recording economic transactions, sustainability accounting also reflects the extent to which companies contribute to the Sustainable Development Goals (SDGs). This reporting is also an important indicator in building sustainable corporate value through integrated green

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performance, especially in the midst of the evolving era of green investment and environmental sustainability (Tri Astuti & MM, 2025).

More than just a reporting tool, sustainability accounting also serves as a strategic instrument in long-term business decision-making. This role is increasingly important in the digital era, where the implementation of Environmental, Social, and Governance (ESG) principles is an integral part of supporting business sustainability and competitiveness (June, 2024). By applying sustainability principles in their accounting systems, companies are expected to be able to identify, measure, and manage the environmental and social impacts of their operations in a more systematic and responsible manner. This not only improves the company's image in the eyes of the public, but also provides added value in terms of competitiveness, operational efficiency, and investor trust. Therefore, the integration of sustainability accounting is an urgent need for companies that want to remain relevant and sustainable in the midst of increasingly complex global challenges.

Research by Khoiroh and Bayangkara (2025) highlights sustainability accounting practices at PT Sido Muncul Tbk that adopt green economy principles and report on energy efficiency efforts, use of local raw materials, and community empowerment as part of their business strategy. On the other hand, the study by Wicaksono and Bandiyono (2025) raises important issues in the mining industry, especially nickel, which has a major impact on the environment but is still minimal in the disclosure of social responsibility and sustainability in its official report. Meanwhile, research by Gautama et al. (2023) emphasizes the importance of sustainability reporting in the MSME sector, considering that MSMEs account for more than 60% of Indonesia's GDP and have a large role in labor absorption. But unfortunately, sustainability reporting practices are still not widely adopted by MSMEs due to limited understanding and access to reporting standards such as GRI.

Pradnyani et al. (2024) through a study on BPRs in Badung Regency, showed that sustainability reporting has begun to be integrated into the accounting information system to answer regulatory demands and expectations of internal stakeholders. In another study, Hidayah et al. (2023) on CV. Utami revealed that even small companies can take an important role in environmental preservation and social welfare through the integration of sustainability reporting in their business practices. In general, all of these studies show that awareness of the importance of sustainability accounting has spread across various sectors, including large industries, financial institutions, and small and medium-sized enterprises.

In recent years, sustainability issues have increasingly become a major concern in the business world, as public and investor awareness of the social and environmental impacts of business activities increases. Sustainability accounting comes as an answer to the need for record-keeping, measuring, and reporting that includes non-financial aspects. This report emphasizes the company's responsibilities in the social, environmental, and governance fields, which are summarized in the concept of Environmental, Social, and Governance (ESG). Today, sustainability reports are no longer considered an additional option, but rather an essential part of a responsible business strategy. PT Unilever Indonesia and PT Pertamina are two leading companies in Indonesia that have received the ASRRAT (Asia Sustainability Reporting Rating) award, as proof of their commitment to the transparent application of ESG principles. This research aims to analyze how the two companies integrate sustainability principles into their business and operational strategies, as well as the quality of ESG disclosures in support of sustainability. (Dela Wahyu Putri Awanda 1, 2025)

The researcher stated that Islamic banks have a responsibility not only on the financial aspect, but also on moral and social values which are reflected in the principles of maqasid sharia. In this case, sustainability accounting disclosures are an important means of demonstrating commitment to these principles. The information conveyed through sustainability reports has the potential to influence investor decisions and the company's value. (Ulfi Kartika Oktaviana, et al, 2024)

Competitive Advantage Researchers are now largely supported by the company's ability to manage sustainable knowledge, including through green intellectual capital. In Bali, business practices are also influenced by local cultural values (Ida Ayu Ratih Manuari,et al, 2024)Tri Hita Karana, which emphasizes harmony with God, man, and nature. This study examines the influence of green intellectual capital on the competitive advantage of coffee shop entrepreneurs in Bali, as well as the role of Tri Hita Karana as a factor that strengthens the relationship. The analysis was carried out using the SEM-PLS approach

2. Theoretical Background

2.1 Stakeholder Theory

Parties who are interested in the running of the company's activities, either directly or indirectly, are known as stakeholders. includes various elements such as capital owners, employees, users of products or services, government agencies, and the communities where the company operates. This theory was used in a study by Hidayah et al. (2023), which emphasized the importance of the involvement of external parties such as local communities and non-governmental organizations in the implementation of sustainability reporting in medium-sized companies. Researchers Pradnyani, Wasita, and Ardana (2024) agree on using stakeholder theory because it emphasizes the importance of adapting sustainability accounting information systems to suit the characteristics and needs of small-scale banking organizations. For the context of higher education institutions. (Dela Wahyu Putri Awanda 1, 2025) revealed that the company has a responsibility not only to shareholders, but also to other interested parties such as employees, the community, the government, and the environment. Therefore, ESG disclosures are an important means of meeting their expectations. Researchers (Ni Luh Putu Sri Purnama Pradnyani, et al, 2024) In line with stakeholder theory Stakeholders in a company are very important because stakeholders are the main elements needed to support the operations and growth of the industry.

2.2 Sustainability Theory

Rooted in the principles of sustainable development is also an important framework, as seen in the study by Khoiroh and Bayangkara (2025), which links the implementation of sustainability accounting with the achievement of the Sustainable Development Goals (SDGs) through a green economy approach. Agreeing with researchers, Adi Wicaksono and Agus Bandiyono use a sustainability accounting theory approach that emphasizes the importance of reporting that integrates economic, social, and environmental dimensions transparently through a triple bottom line framework, as well as strengthening the company's position through legitimacy theory as a tool to build public trust. Researchers Kurniawan and Wahyuni (2019) adopted sustainability accounting theory from Lamberton as well as the GASU and STARS measurement approaches to assess the university's contribution to sustainability.

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This theory is in line with the researcher Sustainability accounting practices are an approach in accounting that integrates economic, social, and environmental aspects into the company's measurement, reporting, and decision-making processes. Its main goal is to improve the transparency, accountability, and sustainable performance of the company by providing relevant information to stakeholders.(Ziyadatul Khoiroh & Ida Bagus Ketut Bayangkara, 2025)

2.3 Accounting Information System Theory

Accounting information system theory, especially in the form of integrating sustainability into the company's digital system, is the basis for the research of Pradnyani et al. (2024), which highlights the relationship between sustainability and information technology. In this study, contingency theory is also used, which explains that the success of the implementation of a sustainability accounting information system depends on the characteristics of the organization, such as size, structure, and internal stakeholder involvement. Gautama et al. (2023) refer to the Global Reporting Initiative (GRI) framework as a technical and normative guideline in assessing the feasibility of appropriate reporting indicators for MSMEs. On the other hand, Wicaksono and Bandiyono (2025) used a conceptual approach based on GRI reporting principles and government policies such as POJK 51 and PP 22 of 2021, to assess the suitability of CSR practices and environmental accountability in the mining sector. Hidayah, Susena, and Tarigan (2023) based their study on the triple bottom line approach and GRI as the main guideline in the disclosure of social and environmental information, especially for small business actors such as CVs. Utami, which seeks to manage sustainability impacts strategically.

2.4 Contingency Theory

Contingency theory states that organizational structure is based on contextual factors such as environmental conditions, business strategy, organizational structure, production technology, and management style. Strategy researchers differ from other contingency variables, as they are not core components, but rather are approaches used by managers to influence the conditions of the external environment as well as the organization's technology. By considering the diverse organizational forms and variations in the configuration of practices that focus on sustainability, contingency theory can provide a new and useful perspective in integrating sustainability issues into the Accounting Information System (SIA).(Ni Luh Putu Sri Purnama Pradnyani, et al, 2024)

2.5 Sustainability Reporting Standards

Sustainability reporting standards are formal guidelines used by companies to compile reports that reflect their performance in environmental, social, and governance (ESG) aspects. The standard aims to improve transparency, accountability, and consistency in the disclosure of non-financial information to stakeholders, including investors, regulators, customers, and the general public. In the modern business era that increasingly demands social and environmental responsibility, the existence of these standards is critical in supporting more sustainable decision-making.

Researchers Gray and Bebbington (2001) stated that sustainability reporting is a type of non-financial report that has different characteristics from financial statements. This report focuses on environmental aspects, including the statement of vision, mission, policies, and goals and achievements that have been expressed by a company or organization related to environmental issues.

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According to the Global Reporting Initiative (GRI), a sustainability report is a document compiled by an organization or company to explain the impact of their operational activities on economic, environmental, and social aspects. The report not only reflects the values and governance structure of the organization, but also shows the extent to which the company's strategy and commitment are in line with the principles of sustainable global economic development.

Sustainability reports aim to assist companies in measuring, understanding, and communicating their performance in economic, environmental, social, and governance terms. With this report, organizations can also set more precise targets and manage the change process more efficiently. Sustainability reporting is the main means to convey the impact of company activities, both positive and negative.

According to Elkington (1997), sustainability reporting reflects a mix of evaluations of a company's financial and non-financial performance. One of the most common guidelines used in this reporting is from GRI. In its reporting system, GRI classifies information disclosure into two main categories, namely general information and specific information related to a specific topic.

3. Methods

3.1 Research Design

This study employs a descriptive research design through a Systematic Literature Review (SLR). The SLR methodology is applied to systematically identify, select, appraise, and synthesize all relevant scholarly literature concerning the factors influencing Sustainability Accounting. The review is conducted in accordance with the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) guidelines to ensure methodological rigor, transparency, and reproducibility.

This research method uses the Systematic Literature Review (SLR) approach with the PRISMA framework. The data sources are in the form of scientific journal articles indexed by Google Scholar, Harzing Publish or Perish and Sinta with a time span of 2015-2025. The keywords used in the search were "continuous accounting", "continuous reporting".

1) The steps in an SLR include:
2) Identification: 1,000 articles found.
3) Screening: 450 articles filtered by title and abstract.
4) Included: 10 final articles that meet the criteria

3.2 Research Scope, Population, and Sample

The scope of this review is focused on empirical and conceptual studies that analyze determinants, drivers, or factors affecting Sustainability Accounting practices, disclosures, or performance. The review is limited to literature published between 2019 and 2025 to capture the most recent developments in the field. The population for this study comprises all academic articles (journal papers and conference proceedings) indexed in digital libraries that address the research theme. The final sample is the set of articles that met the predefined eligibility criteria after a rigorous multi-stage screening process, as visualized in Figure 1.

3.3 Data Collection Techniques

Data collection was executed through a structured search and filtration process:

1) Information Sources: Primary literature searches were conducted using the Google Scholar database, complemented by the Publish or Perish software for citation

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metrics. Ancestry searching (backward reference tracking) was also performed on the reference lists of included articles.

2) Search Strategy: A combination of keywords and Boolean operators was used. Key search terms included: "sustainability accounting," "faktor yang mempengaruhi akuntansi berkelanjutan," "corporate governance," "profit management," and "sustainability reporting."
3) Literature Selection Process: The selection followed a four-phase PRISMA flow:
4) Identification: Initial search yielding approximately 1,000 records.
5) Screening: Titles and abstracts screened against IC1 and relevance, reducing the pool to 450 articles.
6) Eligibility: Full-text assessment of the 450 articles against all three inclusion criteria (IC1, IC2, IC3).
7) Inclusion: Final selection of 10 articles that fulfilled all criteria for in-depth review.

3.4 Operational Definitions of Research Variables

Data from the ten included articles were extracted using a standardized protocol. The extracted variables, which form the basis of the analysis, are defined as follows:

1) Bibliographic Variables: Author(s), publication year, article title, journal name, SINTA accreditation index (2-5), and country context of the study.
2) Methodological Variables: Type of research (e.g., case study, survey, conceptual), data sources, and analytical techniques employed.
3) Substantive Variables:
4) Independent Variables/Factors: Identified drivers such as Intellectual Capital, Green Intellectual Capital, Tri Hita Karana culture, Corporate Governance, Green Economy orientation.
5) Dependent Variable: Sustainability Accounting, operationalized as sustainability reporting practices, sustainability performance measurement, or the implementation of a Sustainability Accounting Information System.
6) Findings: The nature (positive/negative) and significance of the relationship between the identified factors and Sustainability Accounting outcomes.

3.5 Data Analysis Technique

The analysis involves a two-pronged approach:

1) Descriptive Analysis: This involves summarizing the characteristics of the literature sample. It includes tabulating the frequency distribution of studies by publication year, SINTA index (as a proxy for journal quality), research methodology, and sectoral focus (e.g., banking, MSMEs, mining). Table 3.1 presents this descriptive overview.
2) Thematic Synthesis: Following the extraction of key findings, a qualitative thematic analysis is conducted. This process involves:
3) Coding: Identifying and labeling key concepts, factors, and outcomes from each article.
4) Theme Development: Grouping related codes into broader descriptive themes (e.g., "Cultural and Intellectual Drivers," "Governance and Regulatory Influences").
5) Interpretive Analysis: Synthesizing the themes to develop an integrative narrative that answers the primary research question, identifies consensus and contradictions in the literature, and highlights gaps for future research.

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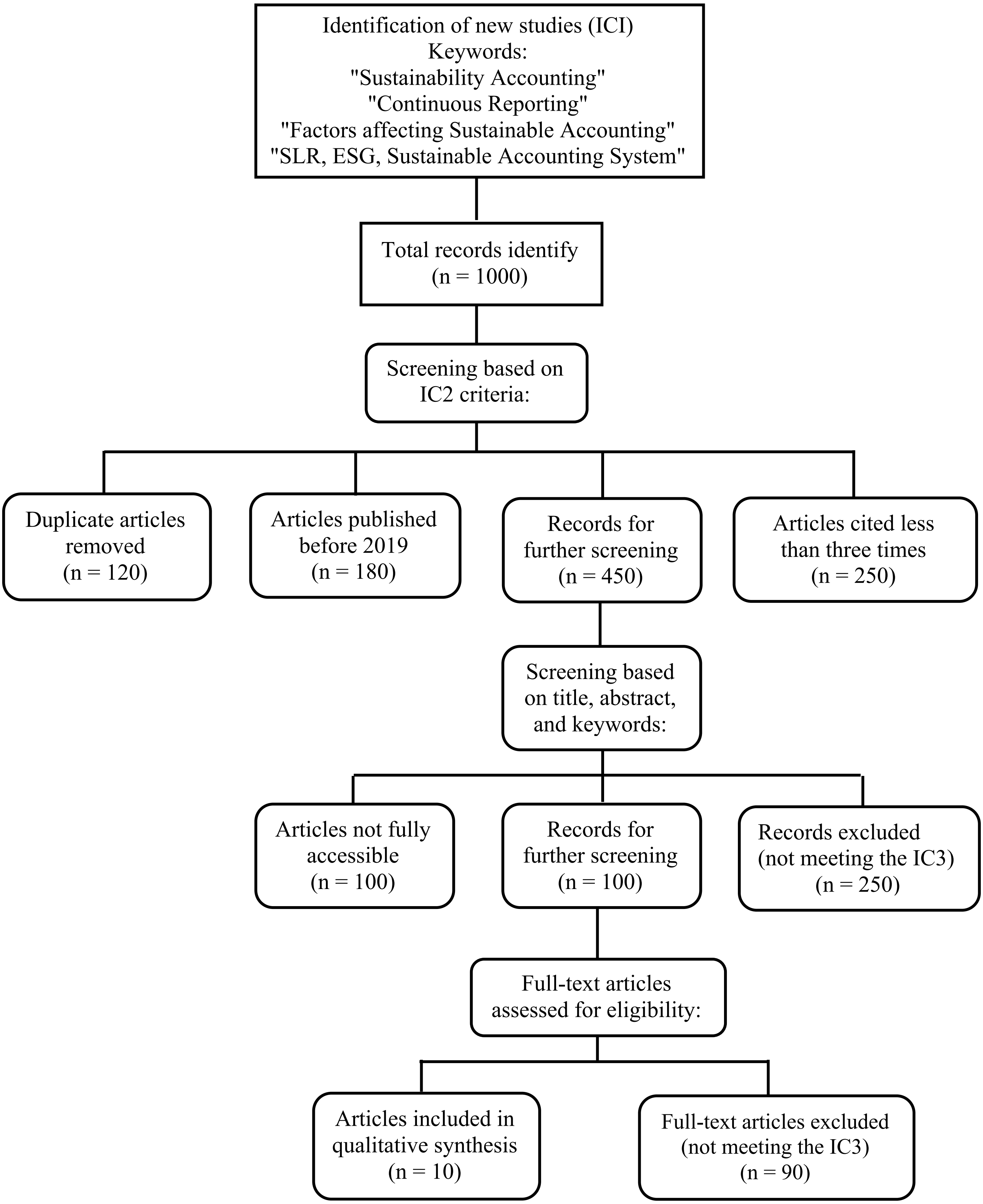

Figure 1. PRISMA Flow Diagram of the Literature Selection Process

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Table 1. Final Sample of Articles for Systematic Review (N=10)

No.	Author(s) & Year	Article Title	Journal Name	SINTA Index	Country
1	Oktaviana, U.K., Supriyanto, A.S., & Wahyuni, N. (2024)	Intellectual Capital in Bank Islam's Sustainability Accounting: Is It Relevant?	Journal of Multiparadigm Accounting	2	Indonesia
2	Ratih, I.A.M., et al. (2024)	The Role of Tri Hita Karana and Green Intellectual Capital in Sustainability Accounting	Journal of Multiparadigm Accounting	2	Indonesia
3	Tuntunan, B., Stuart, S., & Tarigan, H.L. (2023)	Sustainable Accounting: Implementation of Sustainability Reporting Standards in Business Practices CV. Utami	Ekombis Journal Review	3	Indonesia
4	Kurniawan, P.S. & Wahyuni, M.A. (2019)	Sustainability Accounting and Sustainability Performance Measurement	Gorontalo Accounting Journal	4	Indonesia
5	Pradnyani, N.L.P.S.P., et al. (2024)	Sustainability of People's Credit Bank with the Performance of Sustainability Accounting Information System	A Collection of Essays: An Accounting Research Collection	4	Indonesia
6	Khoiroh, Z. & Bayangkara, I.B.K. (2025)	From Herbal to Green: Sustainability Accounting Practices at PT Sido Muncul Tbk in the	Journal of Economics and Accounting Publications	5	Indonesia

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No.	Author(s) & Year	Article Title	Journal Name	SINTA Index	Country
		Green Economy Era			
7	Gautama, B.H., et al. (2023)	Sustainable Accounting in MSMEs: Understanding the Sustainability Report	Research Journal Axiom Accounting	5	Indonesia
8	Anonymous (2025)	PT Bank Negara Indonesia Tbk Wins US RRAT 2024 Through Sustainability Accounting That Drives Green Transformation	Journal of Management and Accounting Research (JURIMA)	5	Indonesia
9	Wicaksono, A. & Bandiyono, A. (2025)	Analysis of the Application of Sustainability Accounting in Mining Companies: Scooping Review	Izania: Journal of Economics and Accounting	5	Indonesia
10	Anonymous (2025)	Sustainability Accounting and ESG Disclosure at PT Unilever Indonesia and PT Pertamina as ASRRAT Winning Companies	Journal of Business, Finance, and Economics (JBFE)	5	Indonesia

Source: Processed by Researcher (2025).

4. Results and Discussion

4.1 Results

A total of eleven articles were selected through a screening process as described in the methods section. Table 1 presents a list of selected articles, including the name of the author and year of publication, the research methods used, the results of the main discussions, as well as the factors that affect the accounting of the sustainability and limitations of each study. Several factors found in previous research are known to have

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an influence on the implementation of sustainability accounting. These factors include stakeholder involvement, understanding of reporting standards such as GRI, human resource capacity, local cultural values, and the integration of business strategies with sustainability principles. Among these factors, stakeholder engagement and understanding of reporting standards are the most frequently cited factors as determinants of the success of sustainability accounting practices in various organizational contexts, both in the business, higher education, and public sectors.

Table 2. Results of Analysis of Factors Influencing Sustainability Accounting: Systematic Literature Review Study

No	Author (Year)	Research Methods	Discussion Results	What Are the Factors Influencing Sustainability Accounting?	Research Limitations
1	Ulfi Kartika Oktaviana, Achmad Sani Supriyanto, Nanik Wahyuni (2024)	A descriptive qualitative approach with literature studies and content analysis of Islamic bank sustainability reports. Focus on the interpretation of the content of reports and related scientific articles.	Intellectual capital (employee knowledge, IT systems, organizational culture) has proven to be relevant and significantly improves the quality of sustainability reporting.	Intellectual capital, technology support, organizational culture.	Focus only on Islamic banks; control variables are limited to the SIslam banking industry.
2	Ida Ayu Ratih M, Putu Diah K, Ni Luh Nyoman Sherina Devi, I Gusti Ayu Eka Putri Rastamiari, Ni Luh Putu Grace Hananingrum (2024)	Qualitative method with an exploratory approach. The study was conducted by interviewing traditional leaders and academics, as well as literature studies related to Balinese local values and sustainability reporting.	Tri Hita Karana (balance of human, nature, spriritual) and green intellectual capital contribute to strengthening sustainability accounting.	Local cultural values (Tri Hita Karana), green intellectual capital.	It focuses only on local values of Balinese culture, so it is difficult to generalize to other regions.
3	Blessings of Guidance, Stuart Stuart, Hessie Tarigan Institutions (2023)	Case study. Combined methods: semi-structural interviews, field observations, analysis of sustainability	The implementation of GRI sustainability reporting standards has an impact on increasing	GRI Standard, employee engagement.	The study was only on one local service SME. Human resources and limited funds

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No	Author (Year)	Research Methods	Discussion Results	What Are the Factors Influencing Sustainability Accounting?	Research Limitations
		report documents, and staff surveys. Using thematic analysis and validation of triangulated data.	awareness and management of sustainability issues.		
4	Putu Sukma Kurniawan, Made Arie Wahyuni (2019)	Descriptive literature and qualitative studies. The analysis was carried out on university sustainability standards, ESG indicators, and sustainability reports of educational institutions.	Educational institutions are able to measure and implement sustainability accounting well.	Institutional support, stakeholder participation, sustainability performance indicators.	Studies are limited to one university.
5	Ni Luh Putu Sri Purnama Pradnyani, Putu Aristya Adi Wasita, I Made Dwi Wira Ardana (2024)	Quantitative survey. Primary data from 15 employees of BPR Badung. Statistical analysis was conducted to see the relationship between accounting systems and sustainability practices	BPR Badung shows a significant correlation between internal stakeholders and the sustainability accounting system.	Accounting information systems, stakeholder engagement.	The sample was limited to one area (Badung Regency).
6	Ziyadatul Khoiroh, Ida Bagus Ketut Bayangkara (2025)	Literature study from PT Sido Muncul's sustainability report.	Sido Muncul has successfully integrated GRI and IFRS S1/S2 in its business strategy. Green economy practices are implemented through energy efficiency and local management.	Green economy, GRI reporting, IFRS standards.	Focus on only one herbal company, and there have been no field observations, only literature studies

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No	Author (Year)	Research Methods	Discussion Results	What Are the Factors Influencing Sustainability Accounting?	Research Limitations
7	Bryan Habib Gautama, A Taste of Sweetness, Dwi Salsabila (2023)	This study combines MSME questionnaire data (primary) and NCCR platinum company reports (secondary) with a qualitative-quantitative approach.	MSMEs have strong potential to implement sustainability accounting if they are equipped with sufficient understanding. 28 GRI indicators can be understood and used as a report format, the other 10 are too complex for MSMEs	Managerial capacity, understanding of GRI, limitations of human resources.	MSMEs have difficulty accessing data and understanding reporting standards.
8	Anonymous (2025)	Qualitative case studies. Focus on sustainability accounting practices through a Creating Shared Value (CSV) approach and legitimacy. The analysis was carried out on BNI's annual report and ASRRAT awards	BNI uses BNI-based sustainability accounting using CSV, ESG, and SROI to support sustainability strategies.	CSV, ESG, SROI, SDGs.	The study is limited to only 1 state-owned bank.
9	Adi Wicaksono and Agus Bandiyono (2025)	Scooping review method. Reviewed dozens of academic publications and nickel mining industry documents on sustainability reporting based on GRI and SDGs.	Nickel mining companies have not maximally disclosed CSR in sustainability reports.	Government regulations, mining industry awareness, GRI.	Focus only on nickel mines, generalizations limited
10	Anonymous (2025)	Meta-analysis approach. Analyzing the sustainability	PT Unilever & PT Pertamina have successfully implemented	ESG, sustainability reporting, GRI.	The study used only secondary

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No	Author (Year)	Research Methods	Discussion Results	What Are the Factors Influencing Sustainability Accounting?	Research Limitations
		reports of two large ASRRAT winning companies with ESG and GRI standards	transparent and efficient ESG, supporting the SDGs.		data, no direct observations.

Source: Processed by Researcher

4.2 Discussion

4.2.1 The Influence of Intellectual Capital on Sustainability Accounting

Intellectual capital enables companies to structure, manage, and report sustainability information effectively. Oktaviana et al. (2024) prove that employee knowledge, IT systems, and organizational culture improve reporting quality. Maulida and Rizky (2021) find that companies with high intellectual capital are more willing to adopt reporting standards. Yulizar and Firmansyah (2022) support that improving employee competencies contributes to social and environmental accountability.

4.2.2 The Influence of Technology Support on Sustainability Accounting

Information technology enables process automation, accurate data collection, and real-time information presentation. Oktaviana et al. (2024) show that IT systems increase reporting effectiveness. Wibowo and Saputra (2021) find that technology-based systems reduce reporting errors. Lestari and Widodo (2022) support that companies with cloud systems are more adaptive.

4.2.3 The Influence of Organizational Culture on Sustainability Accounting

Organizational culture prioritizing sustainability values shapes supportive behavior towards reporting. Maulida and Rizky (2021) reveal that sustainability culture is a main driver for report disclosure. Oktaviana et al. (2024) state that organizational culture supports consistent implementation. Ramadhani and Hidayat (2020) add that organizational values encourage employee involvement.

4.2.4 The Influence of Local Cultural Values on Sustainability Accounting

Local cultural values such as Tri Hita Karana reflect harmony principles. Ratih et al. (2024) show that Tri Hita Karana positively contributes to accounting practices. Widastra and Yulianti (2020) confirm that local wisdom increases transparency. Wijayanti et al. (2021) state that cultural values strengthen participatory accounting implementation.

4.2.5 The Influence of Stakeholder Participation on Sustainability Accounting

Stakeholder participation increases accountability and report relevance. Pradnyani et al. (2024) show significant correlation with accounting systems. Putri and Ramadhan (2022) find that dialogue with stakeholders produces more responsive reports. Fitria and Lestari (2020) confirm that involvement improves report quality.

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4.2.6 The Influence of Accounting Information Systems on Sustainability Accounting

Effective accounting information systems enable timely and accurate recording, processing, and reporting. Pradnyani et al. (2024) show that the system at BPR Badung improves efficiency and stakeholder engagement. Safitri and Maulana (2021) state that companies with integrated systems are more prepared. Wirawan and Kurniawan (2020) support that digital systems facilitate data integration.

4.2.7 The Influence of GRI Standards on Sustainability Accounting

GRI implementation provides comprehensive guidelines for systematic disclosure. Hidayah et al. (2023) shows that GRI increases awareness and management. Santosa and Hariyani (2021) emphasize that GRI improves reporting quality and investor confidence. Wulandari and Pramudyo (2020) support that GRI facilitates necessary information disclosure.

4.2.8 The Influence of IFRS Standards on Sustainability Accounting

IFRS standards, particularly IFRS S1/S2, provide a global framework for standardized reporting. Khoiroh and Bayangkara (2025) show that integration demonstrates system maturity. Handoko and Liem (2022) state that companies applying IFRS show increased accountability. Kurniasih and Taufik (2021) reveal that IFRS S1/S2 helps align reporting with governance.

4.2.9 The Influence of Government Regulations on Sustainability Accounting

Government regulations serve as the legal basis for implementation. Wicaksono and Bandiyono (2025) reveal that weak regulation leads to low disclosure. Simatupang and Marbun (2021) emphasize policy strengthening for ESG reporting. Laksmi and Prabowo (2022) state that government incentives and penalties impact compliance.

4.2.10 The Effect of Employee Engagement on Sustainability Accounting

Employees as implementers ensure data accuracy and reporting integrity. Hidayah et al. (2023) find that engagement contributes to report quality. Fitria and Lestari (2020) reveal that engagement programs impact accuracy and speed. Ardiansyah and Ramli (2021) show that training improves system integrity.

4.2.11 The Effect of Institutional Support on Sustainability Accounting

Institutional support reflects organizational commitment. Kurniawan and Wahyuni (2019) show that educational institutions with strong commitment implement effectively. Sari and Nugroho (2021) state that top management support is a main driver. Handayani and Hapsari (2022) conclude that institutions with training are better prepared.

4.2.12 The Influence of the Green Economy on Sustainability Accounting

Green economy principles encourage integration of sustainability values. Khoiroh and Bayangkara (2025) show successful integration at PT Sido Muncul. Rahayu and Sutrisno (2021) find improved transparency of environmental information. Nugraheni and Prasetyo (2022) show better social and environmental performance.

4.2.13 The Influence of Managerial Capacity on Sustainability Accounting

Managerial capacity determines strategy formulation and coordination. Gautama et al. (2023) state that SMEs with good capacity understand and apply GRI indicators. Hasanah

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and Widodo (2020) emphasize that capacity determines implementation ability. Suryani and Dharma (2021) conclude that training impacts non-financial reporting quality.

4.2.14 The Influence of CSV, ESG, SROI, and SDGs on Sustainability Accounting

Integration of global frameworks strengthens report content. Saputra and Bayangkara (2025) show BNI uses these approaches for integrated practices. Utami and Rizal (2021) emphasize that ESG and SROI adoption increases stakeholder value. Darmawan and Sari (2022) find that SDGs orientation encourages more transparent reporting.

5. Conclusion

This study aimed to identify and analyze the factors influencing the implementation of sustainability accounting through a Systematic Literature Review (SLR) of ten relevant articles. The findings demonstrate that sustainability accounting practices are shaped by a complex interplay of internal and external organizational factors. The key internal factors identified include intellectual capital, technological support, organizational culture, employee engagement, managerial capacity, and robust accounting information systems. External factors encompass stakeholder participation, government regulations, the adoption of global standards (GRI and IFRS), local cultural values, green economy principles, and overarching global frameworks such as CSV, ESG, SROI, and SDGs.

The analysis confirms that successful sustainability accounting extends beyond mere non-financial disclosure; it is fundamentally integrated with a company's strategic orientation and core values in conducting socially and environmentally responsible operations. The effectiveness of its implementation is determined by the synergy between strong managerial and institutional support, capable information systems, and an embedded organizational culture of sustainability. Furthermore, the role of government regulation has proven significant in driving accountability and transparency, particularly within regulated sectors like banking and mining.

Therefore, this research concludes that a multidimensional and integrative approach is essential for effective sustainability accounting. Organizations must concurrently strengthen their internal capabilities (intellectual and technological) while actively engaging with external pressures and frameworks (stakeholders and regulations). A critical recommendation arising from this synthesis is the need for harmonization between international reporting standards (GRI/IFRS) and local cultural values (e.g., Tri Hita Karana) to produce sustainability reports that are both globally credible and locally relevant. This study provides a consolidated framework of influencing factors, offering a valuable foundation for strategic decision-making by companies, regulators, and future researchers in advancing the practice of sustainability accounting.

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