

Green Accounting Practices in Various Industries: Comprehensive Literature Review

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Abstract. Development industry mature This No can separated from demands For guard continuity environment . Awareness will importance protection environment the more push companies For adopt practice accountancy friendly environment as effort concrete in reduce impact negative to ecosystem. This research aims to analyze environmental accounting practices across various industries through a qualitative approach, focusing on a comprehensive literature review.

Design/Methods: Employing a qualitative comprehensive literature review method, the study concentrates on seeking comparisons from previous research. Secondary data are sourced from relevant and published studies, allowing for an in-depth investigation into environmental accounting practices

Finding/Results: The findings reveal a positive correlation with prior literature regarding environmental accounting practices across different industrial sectors. However, notable differences emerge in the application of environmental accounting across various industries, underscoring the evolution of these practices over time.

Research Limitation/Implication: The implications of this research emphasize the crucial need for a deeper understanding of environmental accounting practices across diverse industries, providing valuable insights for practitioners, academics, and regulators in developing more consistent standards for measuring and reporting environmental performance.

Originality/Value: Conclusions of review literature This show that there is similarity between study This with study previous in matter focus on improvement performance environment in the sector agriculture and industry as well as importance standardization practice accountancy environment . Although use method qualitatively different , both _ explore impact practice specific to performance companies , esp in context continuity environment . However , there are differences significant is also visible , with study This focuses on analysis practice accountancy friendly environment in a way common in various industry and create description comprehensive without limitation time certain

Keywords: Green Accounting; Industries; Comprehensive Literature Review

1 INTRODUCTION

Development industry mature This No can separated from demands For guard continuity environment . Awareness will importance protection environment the more push companies For adopt practice accountancy friendly environment as effort concrete in reduce impact negative to ecosystem (Ashari et al., 2020) . Study This aim For give outlook deep about phenomenon practice accountancy friendly environments that occur in various sector industry . Phenomenon This become the more stand out along with increasing pressure from party various stakeholders, incl consumers , investors, and governments , increasingly appreciate not quite enough answer social and environmental company (Ashari et al., 2020) .

Practice accountancy friendly environment is A response strategic to slowdown and degradation environments faced by various _ industry (Udeagha & Muchapondwa, 2023) . Phenomenon This reflect effort company For integrate continuity environment to in operational they daily . In facing the global pressure to reduce footsteps carbon and create mark added sustainable , company _ from various sector adopt diverse approaches and practices accountancy friendly environment (Simon et al., 2023) . along with enhancement amount regulations that lead to sustainability environment , companies This start dig potency from report sustainability and practice accountancy friendly environment as tool For strengthen reputation they in eye public (Imansari & Prihatiningtias, 2019) .

Although there is an encouraging trend related with adoption practice accountancy friendly environment , a number of problem fundamentals also appear . One of challenge main problem faced is obscurity in application standard accountancy friendly environment . In an attempt For fulfil demands sustainability , company often faced with confusion about standards that must be followed , resulting in variation in reporting and measurement performance environment (Sunaningsih, 2020) . Variability This give difference in level accuracy and comparability between company , make difficult for stakeholders _ interest For understand and evaluate contribution real something company to continuity environment (Maflikha & Kodir, 2022) .

Raju (2018) find that about 20.6% variation in performance environment in India can explained by accounting parameters green , temporary Kularatne et al. (2019) highlight enhancement efficiency technical hotels in Sri Lanka via not quite enough answer environment . Bebbington & Unerman (2020) explore involvement study accountancy in the UN Sustainable Development Goals (SDGs), provisional Klymenko et al. (2021) show lack of accountancy comprehensive environmental and social _ in digitalization company manufacture Norway . Khoruzhy et al. (2023) explore continuity system in accountancy management inter-organizational with develop system accountancy adaptive For cost environment . Although results This give outlook important , still There is need For detail obscurity standard , variation in measurements , and difficulties measure impact practice accountancy friendly environment in a way more comprehensive .

2 LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

Draft accountancy friendly environment is manifestation from need For enter dimensions sustainability and responsibility answer social company to in practice accountancy (Chouaibi & Zouari, 2022) . In understanding draft this , various characters and views become key in open outlook about role and urgency accountancy in face challenge global environment .

One of character who gives contribution big to draft accountancy friendly environment is Robert S. Kaplan, a professor at Harvard Business School. Kaplan introduced method accountancy

based possible activities (Activity-Based Accounting). company For more accurate measure and report cost related impact environment . In his view , accounting friendly environment No only about obey regulations , however more about how company can identify , measure and manage impact environment in a way holistic (Abd-Allah & Rady Abd Alkadm, 2023) .

Draft This was also reinforced by Anthony G. Hopwood, a professor leading in studies accountancy environment . Hopwood advocates importance enter dimensions environment to in system measurement performance company . According to him , accounting must reflect change in values public to environment , and reports finance must covers information about impact ecological company (Bebbington et al., 2023) .

Opinion other characters who don't lost influential is Jan Bebbington, a academics and researchers leading in field accountancy sustainable . Bebbington highlights necessity company For No only report performance his finances but also include aspects environmental and social in report finance . According to him , accounting friendly environment must involving stakeholders effectively more effective and possible help company in identify associated opportunities and risks with aspect environment (Bebbington et al., 2020) .

View This in line with draft Triple Bottom Line Accounting proposed by John Elkington. Elkington suggested that report finance company No only should consider profit financial (Profit) but also impact social (People) and environmental (Planet). Draft This become base for accountancy friendly an environment that focuses on sustainability and balance between dimensions economic , social and environmental . (Gupta et al., 2020)

3 RESEARCH METHOD

Study This use approach qualitative with method review References comprehensive For explore practice accountancy friendly environments in various industry . Required secondary data taken from studies relevant publications with objective study This . The data collection process begins with search information related practice accountancy friendly environments in various literature rise . After secondary data collected , carried out recording in a way systematic For identify relevant findings and information .

Data analysis was carried out through a number of stage . First , writer do data search carefully For gather related information with practice accountancy friendly environments in various industry . Second , the data collected noted with detailed For ensure all over relevant information documented . Next , do it data filtration with use prism review library , that is filter data based on criteria relevance and credibility For ensure that only information that has linkages direct with included studies .

Presentation of existing data filtered Then performed with organize information in a way systematic . This matter involve preparation findings based on aspects certain things to be focus research , like obscurity application standard , variability in measurements , and challenges in measure impact practice accountancy friendly environment .

Next , data analysis is carried out with summarize information found from studies that have been accessed . Understanding deep to emerging findings and concepts from literature generated For support development review comprehensive library . During data analysis , the author also carried out comparison between findings found with study previously For identify differences and similarities , explore evolution practice accountancy friendly environment , as well highlighting gap available knowledge filled by research This .

4 RESULT AND DISCUSSION

For whole literature that the author get it writer filtration with method prism review library to accommodate true literacy writer need . As for the result is as following :

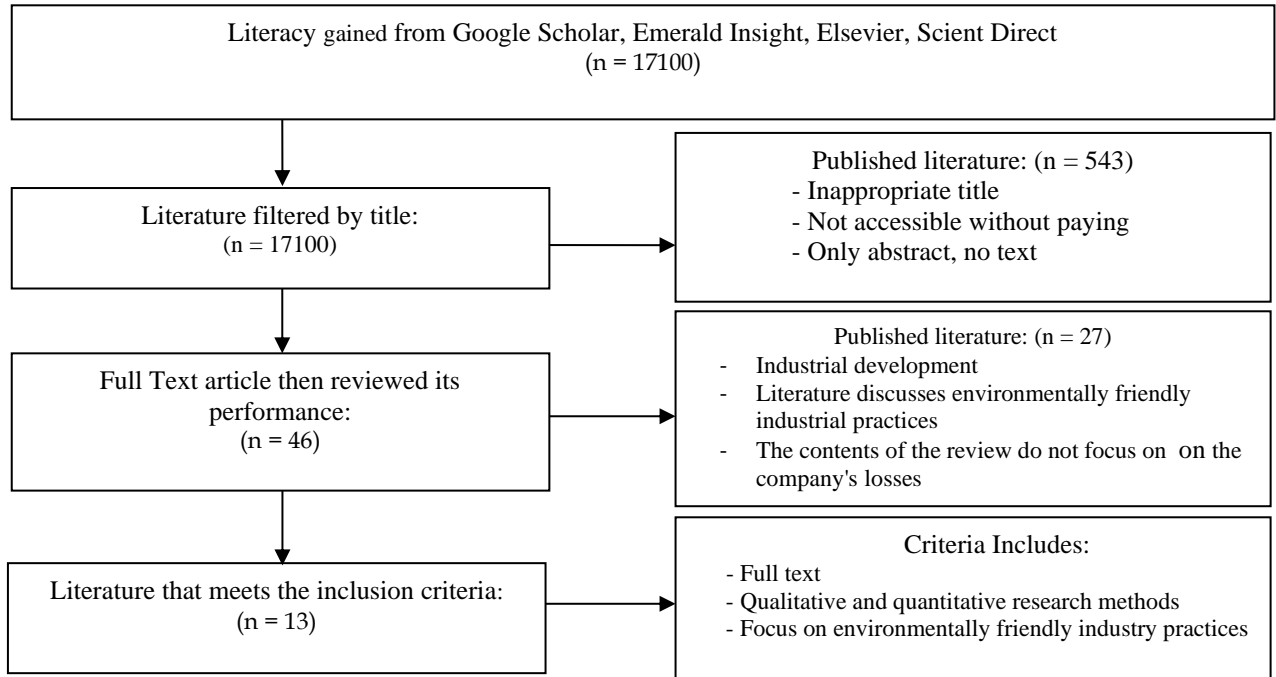


Figure 1. Literature Review Prism

Temporary For results from filtration That writer serve and process the data For know study References in a way comprehensive , as following :

Table 1. Analysis Results Literature Review _ Comprehensive

| No | Author and Title | Summary Study | Comparison Study Previously with what is being done | |
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| | | | Equality | Difference |
| 1 | Niels Halberg, Gerwin Verschuur , and Gillian Goodlass Farm Level Environmental Indicators; Are They Useful? An Overview Of Green Accounting Systems For European Farms | Study This evaluate ten system input-output accounting (IOA) in countries with agriculture intensive . Although IOA can increase performance environment agriculture , indicators used _ varies , incl balance nutrition , use pesticides , and energy . Although farmer motivated , proof empirical enhancement performance Still limited . Study conclude that IOA can become tool effective For agriculture in Europe with development more Next , connectedness with planning production , and supply mark more references _ Good (Halberg et al., 2005) . | Both of them show interest in enhancement performance environment , good in context agriculture nor industry in a way general . Besides , both _ highlighting necessity standardization and development more carry on in practice accountancy environment . | Study previous more focus on evaluation system accountancy concretely in agriculture intensive , temporary ongoing research _ done more nature cross industry with focus on analysis practice accountancy friendly environment in a way general . Research methods are also different , with study previous more related with comparison system concrete , whereas study moment This more emphasizes analysis _ literature and development draft . |
| 2 | Amaechi Patrick Egbunike and Godsdai Edesiri Okoro Does Green Accounting Matter To The Profitability Of Firms? A Canonical Assessment | Study This research impact accountancy green to profitability company in Nigeria. Use design study expose facto, ten non-consumer companies chosen from the Nigerian Stock Exchange in the 2012-2016 period . Analysis correlation canonical | Equality from second study the lies in focus they towards the accounting domain , with each exploring impact practice certain to performance company . Both also deliver | Difference _ significant can found in focus and object study . Study previous in a way special evaluate impact accountancy green to profitability non-consumer companies in |

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| show No There is connection significant between accountancy green and profitability non- consumer companies . Findings This show that , regardless from involvement in accountancy green , level profitability company still No changed . Recommendation covers adjustment regulation by the Financial Reporting Council of Nigeria for increase awareness will accountancy green and profitability company (Egbunike & Okoro, 2018) . | attention specifically on aspects continuity environment as factor important in context accountancy . Qualitative method used in both , though study previous use design expose facto, temporary ongoing research _ done involve analysis literature and development framework conceptual . | Nigeria in range time certain . On the contrary , research is ongoing done nature more general with analyze practice accountancy friendly environments in various industry without limit time certain . Additionally , method _ The analysis used is also different , with study previous use analysis correlation canonical , temporary study moment This involve analysis comparative and development framework conceptual . The issues identified are also different , with study previous recommend adjustment regulations , meanwhile ongoing research _ done identify obscurity in application standard , variability in measurements , and challenges in measure impact practice accountancy friendly environment as problem main . |
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| 3 | K. Kanaka Raju Green Accounting Practices | <p>Study This investigate accountancy green , which involves services and goods environment with consider costs and benefits protection environment . Research result show that about 20.6% variation in measurement performance environment can explained by accounting parameters green . In context practice accountancy environment in India, yet evenly and still not enough transparent . Although Lots company include initiative environment in report annual , integration information environment with system existing accounting _ difficult done , and necessary effort For disclose impact finance and policy cost environment . In conclusion , just about 1/5 the performance possible environment _ explained by accounting parameters green , where sustainability corporate be more parameters support (Raju, 2018) .</p> | <p>Second study show interest in context accountancy related with issue environment . They try understand impact practice certain , fine accountancy green nor accountancy friendly environment , against performance company . Both of them lift issue obscurity in application standard accountancy environment , highlighting challenge integration information environment with system existing accounting _ There is .</p> | <p>Study previously , focused on accounting green in India, trying explain about 20.6% variation performance environment through accounting parameters green . On the contrary , research is ongoing done more general , evaluate practice accountancy friendly environments in various industry . The method different from _ study previous use analysis quantitative , temporary study moment This adopt method qualitative , literature , analysis comparative , and development framework conceptual . Expected results from study previous give outlook about how much large accounting parameters green explain performance environment , temporary study moment This focuses on understanding comprehensive , identification comparison practices , and</p> |
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| | | | | recommendations For development consistent standards . _ |
| 4 | Morni Hayati Jaafar Sidik , Winwin Yadiati , Hoyoung Lee, and Nadeem Khalid The Dynamic Association of Energy, Environmental Management Accounting and Green Intellectual Capital with Corporate Environmental Performance and Competitive Advantages Mornie | Study This investigate impact efficiency energy (EE), intellectual capital green (GIC), and system accountancy management environment on performance and excellence competitive industry manufacturing in Indonesia. Use partial least squares structural equation modeling (PLS-SEM) method , results study show that third variable the own impact positive and significant on performance environment and excellence competitive company . By overall , GIC, EE, and system accountancy environment become contributor important in increase performance and power competitive companies in the industry Indonesian manufacturing (Sidik et al., 2019) . | Second study own focus on impact and contribution practice to performance company . Study previous and current done You're welcome try understand connection between variable or practice certain with results performance , good in context superiority competitive industry manufacturing in Indonesia as well as practice accountancy friendly environments in various industry . | Difference main lies in goals and methods study . Study previous learn efficiency energy , intellectual capital green , and system accountancy management environment with method quantitative PLS- SEM, whereas study moment this , more qualitative , evaluating practice competitive friendly environments in various industry with analysis literature , comparative , and development framework conceptual . The goal is evaluate effectiveness and impact practice the to performance company while identify problem in application standards and measurements . |
| 5 | Yasir Mohammed Ali Al- Wattar , Akeel Hamza Almagtome , and Karrar Mohammed AL- Shafeay The role of integrating hotel sustainability reporting practices into an Accounting Information System to | Study This investigate role integration between System Information Accounting (AIS) and methods reporting continuity in increase performance finance in the Iraqi hotel industry | Second study explore connection between aspect sustainability , in form integration System Information | Study previous focus on AIS integration and reporting sustainability in Iraq's hotel industry , shows that integration the increase |

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| | enhance Hotel Financial Performance: Evidence from Iraq | . Using financial data from report annual 10 hotels on the Stock Exchange Iraq (ISX) in 2013-2018, research This find that interaction between AIS and reporting hotel sustainability can increase performance finance in a way general . However , findings show that system accountancy moment This Not yet fully fulfil need reporting sustainability in the hotel industry , esp related dimensions environment . The results show that reporting information environment own significant impact _ more big to performance hotel finances than information economic and social . The implication , hotel management in Iraq can motivating provision more Lots information about continuity For increase performance finance they (Al-Wattar et al., 2019) . | Accounting (AIS) and practice accountancy friendly environment , with performance finance company . Good research previous or moderate _ done own objective For evaluate impact positive to performance finance through integration or practice the . | performance finances , however system accountancy Not yet adequate For aspect sustainability , esp environment . Study moment This more general , analyze practice accountancy friendly environments in various industry , highlighting obscuity application standards and variability measurement , with objective give description comprehensive , identification comparisons , and recommendations more standards _ consistent . |
| 6 | Thamarasi Kularatne , Clevo Wilsona, Jonas Månssonb , Vincent Hoanga, and Boon Lee Do environmentally sustainable practices make hotels more efficient? A study of major hotels in Sri Lanka | Study This using double bootstrap data envelopment analysis (DEA) . evaluate efficiency hotel engineering in Sri Lanka in the period 2010–2014. The results show the average efficiency technical by 61%, with role not quite enough answer environment increase hotel efficiency , esp in | Second research , fine previous or moderate _ do , have focus on influence aspect environment to performance , though through different approaches and methods . _ | Difference main lies in goals and methods . Study previous using data envelopment analysis for evaluate efficiency technical hotels in Sri Lanka, with emphasis on role not quite enough answer environment . On the other hand , |

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| | | <p>increase efficiency energy and management waste . Water consumption shows contradictory results _ to enhancement efficiency . Study This give outlook to hotel managers and government For taking decision strategic To use increase management technical and hotel environment (Kularatne et al., 2019) .</p> | <p>research is ongoing done more focus on practice accountancy friendly environments in various industry through analysis comparative literature , with objective give description comprehensive , identification comparisons , and recommendations development more standards _ consistent .</p> |
| 7 | <p>Nur Eny Lolo and Muh. Rum</p> <p>Environmental Green Accounting and Auditing Practice</p> | <p>Study This explain role accountancy environment in reflect impact company to environment . This study use approach descriptive For describe aspect environment and treatment accountancy to critics . The result show accountancy cost environment give information important For management environment and can give benefits , such as savings cost (Lolo & Ram, 2019) .</p> | <p>Second study own similar goals , viz _ analyze practice accountancy friendly environments in various industry with focus on review References comprehensive . Both also identify obscurity in application standard , variability in measurements , and challenges in measure impact practice accountancy friendly environment .</p> <p>Difference main between second study lies in the method used and focus expected results . _ Study previous No in a way detailed explain the method , however the emphasis is on roles adaptation company to demands continuity environment . Temporary That 's , ongoing research done use method qualitative with election literature relevant , analysis comparative , and development framework conceptual . Expected results covers presentation description</p> |

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| | | | | comprehensive , identification comparison , recommendation For development more standards _ consistent , and contribute to understanding impact practice accountancy friendly environment to performance company in a way whole . |
| 8 | Sabina Scarpellini , Jesus Valero-Gil, José M. Moneva, and Michele Andreaus | Study This analyze implementation of eco-innovation in business models based economy circular (CE) in level micro , with focus on the system management environment and accounting environment . Study use framework Work capability dynamic and analysis equality structural PLS for explore connection cause and effect between "circular eco-innovation" and capabilities environment company in Spain. The result give outlook new for practitioner in manage competence For eco-innovation and improving investment impactful capabilities _ positive in (Scarpellini et al., 2020) . | Second study own similarity in the focus is on related practices with environment , though are in a different context . Study previous explore implementation of eco-innovation in business models based economy circular (CE), temporary ongoing research _ done analyze practice accountancy friendly environments in various industry . | ** Difference : ** Difference key between second study lies in focus and approach methodological . Study previous analyze implementation of eco-innovation in the business model economy circular in level micro , using analysis PLS structural . Temporary That 's , ongoing research done analyze practice accountancy friendly environment through approach qualitative with focus review literature , analysis comparative , and development framework conceptual . Research purposes previous is understand connection |

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| | | | | between eco-innovation and capability environment company , meanwhile study moment This aim give description comprehensive , identification comparisons , and recommendations For practice accountancy friendly environment . |
| 9 | Shah Saud, Songsheng Chen, Abdul Haseeb, and Sumayya The Role of Financial Development and Globalization in the Environment: Accounting Ecological Footprint Indicators for Selected One-Belt-One-Road Initiative Countries Shah | Study This explore impact globalization and development finance to footsteps ecological (EF) in initiative countries one-belt-one-road from 1990-2014. The panel estimation results show that growth finance increasing EF by 0.0211 percent global hectare (gha) each 1 percent increase , temporary growth globalization reduces EF by 0.0038 percent gha in period long . Findings specific countries show increased EF Because growth finance and globalization in many countries, but decreased in several countries as a result growth finance or globalization . Granger causality shows impact mutually between growth finance , globalization , and EF. This study highlighting necessity action urge For reduce degradation | Second study own similarity in the focus to impact , albeit in a different context . Study previous explore impact globalization and development finance to footsteps ecology in initiative countries one-belt-one-road . Temporary That 's , ongoing research done center attention to impact practice accountancy friendly environment to performance finance and sustainability companies in various industry . | Difference main lies in the goals , methods , and expected results . Study previous use panel estimates for measure impact growth finance and globalization to footsteps ecological , meanwhile ongoing research _ done adopt qualitative with review literature , analysis comparative , and development framework For analyze practice accountancy friendly environment . Research purposes previous is understand impact globalization and development finance , temporary study |

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| | | environment and support continuity (Saud et al., 2020) . | | moment This aim give description comprehensive , identification comparisons , and recommendations For practice accountancy friendly environment . |
| 10 | Malik Shahzad Shabbir and Okere Wisdom | Study This research connection between not quite enough answer social company , investment environment , and performance finance in the company Nigerian manufacturing . The result show connection positive and significant between investment internal environment and performance finance . Investment environment external own connection positive However No significant . Companies are aware environment own profitability more tall (Shabbir & Wisdom, 2020) . | Second research , fine previous or moderate _ do , have focus on relationships between practice related environment and performance company . Study previous explore connection between not quite enough answer social company , investment environment , and performance finance in the company Nigerian manufacturing . Temporary That 's , ongoing research done focus on analysis practice accountancy friendly environments in various industry with objective evaluate impact practice the to | Difference main lies in goals and methods study . Study previous aim For identify connection between investment environment and performance finance , meanwhile ongoing research _ done aim give description comprehensive about practice accountancy friendly environment with focus on effectiveness and impact to performance finance and sustainability . Research methods are also different ; study previous use analysis statistics For measure relationship , temporary study moment This use approach qualitative with analysis comparative and development framework conceptual . |

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| | | | performance finance and sustainability company . | Expected results from study moment This covers description comprehensive , identification comparison , recommendation more standards _ consistent , and contribute to understanding impact practice accountancy friendly environment to performance company . |
| 11 | Jan Bebbington and Jeffrey Unerman Department Advancing research into accounting and the UN Sustainable Development Goals | Study This introduce part special highlights _ contribution study accountancy towards the UN Sustainable Development Goals (SDGs) with three objective main . First , explore lack of study accountancy related to SDGs. Second , introduce and place papers in context existing research and practice . _ Third , give framework , approach , or conditions in which research accountancy can more supports the SDGs. Even though the SDGs are sticking out in the world of policy , research accountancy Not yet active engage , create unavailable information accountancy For support achievement of SDGs. Study This submit research order solutions accountancy can more contribute to the SDGs agenda | Second research , fine previous or moderate _ do , have focus on contribution accountancy to objective development sustainability (SDGs) of the UN. Study previous highlighting lack of study accountancy related to SDGs, introducing papers in context existing research and practice , as well give research order solutions accountancy can more support achievement of SDGs. Temporary That 's , | Difference main located in space scope and methods study . Study previous more focuses on contribution accountancy towards the SDGs general , temporary ongoing research _ done more special discuss practice accountancy friendly environment and its impacts to performance finance and sustainability company . Research methods are also different ; study previous more emphasizes giving _ solutions and frameworks general , temporary study moment This use approach |

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| | | (Bebbington & Unerman, 2020) . | ongoing research done own objective For analyze practice accountancy friendly environment with focus on review References comprehensive . The two of them also paid close attention sustainability , though in different context . _ | qualitative with analysis comparative and development framework conceptual . Expected results from study moment This covers description comprehensive , identification , comparison , recommendation more standards _ consistent , and contribute to understanding impact practice accountancy friendly environment to performance company . |
| 12 | Olena Klymenko, Lise Lillebrygfjeld Halse, and Bjørn Jæger | Study This explore role digital technology in accountancy continuity company manufacture . Using a business model three layers, study case explorative done on four company manufacture Norway . The result show good focus on accounting _ mark economics , however lack of accountancy comprehensive environmental and social . _ Although there is digital data from technology Industry 4.0, company Not yet integrate this data in accountancy continuity . Study This indicated that sustainability and digitalization Still considered as two phenomena separated | Second research , both previous ones or moderate _ do , have focus on aspects accountancy related continuity . Study previous explore role digital technology in accountancy continuity company manufacturing , temporary ongoing research _ done focuses on analysis practice accountancy friendly environments in various industry . Both | Difference main lies in the method research and objectives specific to each study . Study previous using a business model three layers and studies case exploratory on the company manufacture Norway For explore integration digital technology in accountancy continuity . On the other hand , research is ongoing done use approach qualitative with focus on review References comprehensive For analyze |

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| | | (Klymenko et al., 2021) . | of them confess lack of integration aspect environmental and social in accountancy sustainability , as well highlighting obscurity in application standards and challenges in measure impact practice accountancy friendly environment . | practice accountancy friendly environments in various industry . Expected results from study moment This covers presentation description comprehensive , identification , comparison , recommendation development consistent standards , and contribute to understanding impact practice accountancy friendly environment to performance company . |
| 13 | Liudmila Khoruzhy , Yuriy Katkov , Ekaterina Katkova , Anastasiya Romanova, and Meri Dzhikiya Sustainable Development of Agricultural Enterprises With an Active Environmental Stance: Analysis of Inter-Organizational Management Accounting | Study This aim investigate draft continuity system in framework accountancy management inter-organizational , with attention specifically on sustainability environment in the company agriculture . Research methods use analysis conceptual and theoretical , as well development system accountancy adaptive management _ For cost environment . The result covers form reporting cost customized environment _ For company with attitude environment active , stressed adaptation product to condition food organic and | Second study own similarity in the focus to aspect sustainability , though with different approaches and contexts . _ Study previous and current done You're welcome try explore impact practice sustainability in the field accounting , fine That in context system accountancy management inter-organizational For company agriculture nor practice | Difference main lies in goals and methods study both of them . Study previous use analysis conceptual and theoretical For investigate draft continuity system in framework accountancy management inter-organizational . On the other hand , research is ongoing done take approach qualitative with focus on review References comprehensive For analyze practice accountancy friendly |

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| investment green . In conclusion , manufacturers must diversification activity production and becoming promising industry _ For investment sustainable (Khoruzhy et al., 2023) . | accountancy friendly environments in various industry . | environments in various industry . Expected results from study moment This covers presentation description comprehensive , identification , comparison , recommendation For development consistent standards , as well contribute to understanding impact practice accountancy friendly environment to performance company . |
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Equality study This with study previous in a way review References is known positive . Existing research _ in the data shows focus on improvement performance environment in the sector agriculture and industry as well as underline importance standardization and development more carry on in practice accountancy environment . Although use method qualitative , research previous with design facto exposure and research moment This with analysis literature and development framework conceptual , both explore impact practice specific to performance company with attention specifically on aspects continuity environment . Existing research _ in the research data also pay close attention obscurity in application standard accountancy environment and challenges integration information environment with system existing accounting _ there , highlighting issues important in context accounting and sustainability .

Equality between study this and research previous , as revealed in review library , provide strong foundation _ For detailing and enriching understanding about accountancy environment . Findings that study previous and research This You're welcome emphasize enhancement performance environment in the sector agriculture and industry reflect awareness will role crucial sectors This in future formation _ sustainable . There is a focus on standardization and development more carry on in practice accountancy environment reflect need urge For create framework consistent and measurable work _ in face challenge continuity .

Although use approach methodologically different , okay _ study previous nor study This serve continuity in effort explore impact practice specific to performance company , with emphasis especially on dimensions continuity environment . This matter reflect evolution study in look for more understanding _ deep about method company can in a way effective integrate not quite enough answer environment to in practice accountancy they .

Additionally , highlights _ to obscurity in application standard accountancy environment and challenges integration information environment with system existing accounting _ show that problems This Still become issue crucial in the field accounting and sustainability . Therefore _ that , research This can become valuable contribution _ with deepen analysis to problems this

and provide constructive suggestions For increase effectiveness practice accountancy environment .

By overall , suitability findings and focus between study this and research previous give clear direction _ that study This continue footsteps research before , but also opened potency For development more carry on in important fields _ This . Identify similarity and understanding difference research methodology _ This can give richer contribution in _ _ context development practice accountancy more environment _ effective and sustainable .

Difference study This with study previous in a way review References is known quite a difference significant . Research result show that study previous more focused on evaluation system accountancy in agriculture intensive , temporary study This nature cross industry with emphasize analysis practice accountancy friendly environment in a way general . The method more related with analysis literature and development concept , create description comprehensive practice these in various industry . Study This more general in context time and industry , regarding practice accountancy friendly environment without limitation time particular , use method analysis comparative and identifying obscurity in application standard as well as problem main around measurement impact practice accountancy friendly environment . Difference focus and method This show evolution significant in approach study to issues continuity . Study this also reflects change in approach methodological , adopt method qualitative , analysis comparative literature , and development framework conceptual , temporary study previous use analysis correlation canonical . This matter reflect effort study moment This For understand in a way more comprehensive practice accountancy friendly environments in various industry and provide recommendation consistent standards . _ Additionally , research _ This highlighting difference objective between second study . Study previous more focuses on efficiency energy , intellectual capital green , and system accountancy management environment , temporary study This aim evaluate effectiveness and impact practice accountancy friendly environment to performance company . this goal reflect need For understand contribution practice accountancy friendly environment in a way holistic and identification problem in application standards and measurements .

Difference significant between study this and research previous , as found in review library , provide dimensions new in understanding practice accountancy friendly environment . Study previous more focused on sectors agriculture intensive , temporary study This traverse various industry with emphasize analysis practice accountancy friendly environment in a way general . Change focus This reflect evolution significant in scope and relevance study to issue continuity .

By methodological , differences between analysis literature and development draft in study This with analysis correlation canonical in study previous show adaptation study moment This to more methods _ responsive to complexity and diversity practice accountancy friendly environment . Approach qualitative and analysis comparative literature give more picture _ holistic and in-depth related practice these in various industry .

Apart from that , there are differences objective study reflect shift important in view to contribution practice accountancy friendly environment . If research previous more focusing on aspects efficiency energy , intellectual capital green , and system accountancy management environment , research This aim evaluate effectiveness and impact practice the to performance company in a way whole . Shift This reflect need For see practice accountancy friendly environment as element holistic that can be give contribution to sustainability and also identify obstacle in application standard as well as measurement .

So, research This No only give outlook deep related practice accountancy friendly environments in various industry , but also shows maturity in approach methodological and objectives research

, illustrate more direction _ contextual and relevant in face challenge sustainability in an era that continues develop .

Urgency from study This lies in its much- needed contribution in fill in gap knowledge about practice accountancy friendly environments in various industry . Dissect difference focus from study previously more limited to sectors agriculture intensive , research This respond need urge For see practice accountancy environment in a way cross industry . More understanding _ holistic This give more perspective wide related impact practice accountancy friendly environment to performance company , which became relevant in face complexity challenge continuity moment This .

More further , approach adaptive methodology and more responsive to diversity practice , like analysis literature and development concept , opening road For development consistent standards and more understanding deep related continuity environment . Highlighting obscurity in application standards and problems around measurement impact practice accountancy friendly environment , research This give contribution real in identify obstacles and potential repair For push company going to more sustainability _ effective . So, research This No only important For increase understanding We about practice accountancy friendly environment , but also has impact potential in designing framework more work _ adaptive and consistent For face future challenges .

5 CONCLUSION AND RECOMMENDATION

Conclusions of review literature This show that there is similarity between study This with study previous in matter focus on improvement performance environment in the sector agriculture and industry as well as importance standardization practice accountancy environment . Although use method qualitatively different , both _ explore impact practice specific to performance companies , esp in context continuity environment . However , there are differences significant is also visible , with study This focuses on analysis practice accountancy friendly environment in a way common in various industry and create description comprehensive without limitation time certain .

IMPLICATION/LIMITATION AND SUGGESTIONS

Implications from study This highlighting necessity more understanding _ deep about practice accountancy friendly environments in various industry . Research result can give outlook to practitioners , academics , and regulators for develop more standards _ consistent in measure and report performance environment company . Apart from that , there is more understanding wide about obscurity in application standards and problems measurement can open opportunity For study more carry on To use repair practice accountancy environment .

For study Next , it is recommended For involve more Lots sector industry and deepen analysis impact practice accountancy friendly environment on performance company . Study can more focused on identification solution concrete For overcome obscurity in application standards and problems _ measurements , as well involve participation active from company in development practice sustainable .

Limitation study This need recognized , esp related with limitations time and resources Power . Study This No notice change time specific and focus on the literature that has been published , so possible exists development new ones do n't accommodated . Apart from that , the limitations

of available secondary data can also be limited limit accuracy analysis . Despite Thus , research This still give contribution important For understand more in practice accountancy friendly environments in various industry .

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