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FACTORS INFLUENCING THE IMPLEMENTATION OF SUSTAINABILITY ACCOUNTING IN COMPANIES

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Abstract

Sustainability accounting serves as a strategic instrument enabling companies to integrate economic, social, and environmental dimensions into their corporate reporting systems. Despite its growing global recognition, its implementation among Indonesian firms remains significantly inconsistent. This study aims to: (1) identify internal and external factors influencing the adoption of sustainability accounting; (2) measure the contribution of regulatory pressure, management commitment, and firm characteristics to its implementation level; and (3) formulate practical implications for companies and policymakers. A Systematic Literature Review (SLR) method employing the PRISMA protocol was applied, involving a rigorous selection process from 309 articles, ultimately yielding 40 journals that fulfilled the inclusion criteria. Synthesized findings reveal that firm size, corporate governance quality, institutional pressure, and Environmental, Social, and Governance (ESG) orientation are the primary determinants consistently influencing sustainability accounting adoption. These findings affirm that large-scale firms with robust governance structures tend to be more adaptive in embracing sustainable accounting practices. Practically, this study encourages companies to holistically integrate sustainability principles into their strategic business frameworks, while simultaneously recommending that regulators strengthen sustainability reporting oversight mechanisms to accelerate the systematic and measurable transformation of sustainability accounting in Indonesia.

Keywords: Good Corporate Governance, Implementation Factors, Sustainability Accounting, Sustainability Reporting

INTRODUCTION

The increasing complexity of the global business environment has driven companies to move beyond focusing solely on financial performance and to incorporate sustainability considerations into their strategic decision-making processes. The concept of sustainability accounting has emerged as a response to stakeholder demands for comprehensive corporate transparency and accountability, encompassing economic, social, and environmental dimensions. In the Indonesian context, the urgency of implementing sustainability accounting has intensified following the enactment of Financial Services Authority Regulation (POJK) No. 51/POJK.03/2017, which mandates financial institutions, issuers, and public companies to adopt sustainable finance principles. Nevertheless, the level of sustainability accounting adoption among Indonesian corporations remains highly varied, making an in-depth examination of the factors influencing its implementation both relevant and necessary (Meutia et al., 2022).

Various empirical studies indicate that the implementation of sustainability accounting is influenced by both internal and external determinants. From an internal perspective, firm size, profitability, corporate governance structure, and top management commitment to sustainability issues are considered dominant factors that either facilitate or hinder its adoption. From an external perspective, government regulatory pressure, institutional investor expectations, market forces, and industry dynamics shape corporate responses in adopting sustainability reporting practices

(Nugrahani, 2022). Furthermore, the growing global awareness of Environmental, Social, and Governance (ESG) principles has acted as a catalyst, strengthening the motivation for companies to integrate sustainability accounting into their corporate management and reporting systems. However, findings across studies have not yet reached a strong consensus regarding which factors are the most determinant, particularly in the context of companies operating in developing countries such as Indonesia.

The implementation of sustainability accounting essentially represents a tangible manifestation of a company's commitment to fulfilling its responsibilities toward all stakeholders. Companies that consistently apply sustainability accounting have been shown to enhance the credibility of their non-financial disclosures, build long-term investor trust, and strengthen their social legitimacy (Abeysekera, 2026). On the other hand, research conducted in the Indonesian banking sector reveals that institutional commitment to sustainable development principles plays a significant role in determining the success of sustainability accounting implementation at the operational level. Good corporate governance practices have also been empirically proven to influence both the quality and quantity of sustainability reporting, indicating that the corporate governance dimension cannot be separated from the study of sustainability accounting determinants (Lusiana, 2023).

Based on the literature mapping and the identified research gap, this study is formulated with three main objectives: (1) to analyze the internal and external factors that significantly influence the implementation of sustainability accounting in Indonesian companies as a representation of developing country contexts; (2) to examine the contribution of regulatory pressure, management commitment, and firm characteristics to sustainability accounting implementation based on empirical findings in the literature; and (3) to formulate practical implications derived from empirical evidence that can serve as a reference for companies and policymakers in promoting the broader and more structured adoption of sustainability accounting.

The novelty of this study lies in its more in-depth literature analysis that integrates multidimensional variables, including institutional pressure, ESG orientation, and corporate governance quality simultaneously within a comprehensive analytical framework—an approach that has not been widely explored in previous studies, which tend to examine these variables in isolation. Theoretically, this study contributes to the body of knowledge in sustainability accounting by providing new empirical evidence regarding the configuration of factors determining its implementation within the context of developing economies. Practically, the findings of this study are expected to provide evidence-based guidance for corporate management in designing effective sustainability accounting adoption strategies, as well as to offer constructive input for regulators in refining sustainable finance policy frameworks in Indonesia.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION

The implementation of sustainability accounting in companies is grounded in well-established theoretical foundations, including Stakeholder Theory, Legitimacy Theory, and the Triple Bottom Line concept. Stakeholder Theory, developed by R. Edward Freeman in his seminal work Strategic Management: A Stakeholder Approach (1984), asserts that companies are not solely accountable to shareholders but also to all parties who have an interest in corporate activities, including employees, communities, and the environment. In the context of sustainability accounting, this theory provides the foundational rationale for why companies should disclose non-financial information transparently in order to meet the expectations of various stakeholder groups (Sawitri, 2023). Increasing stakeholder pressure has been empirically shown to encourage companies to adopt more comprehensive and accountable sustainability reporting practices.

Meanwhile, Legitimacy Theory explains that companies continuously strive to obtain societal approval (legitimacy) by aligning their business activities with prevailing norms, values, and social expectations (Deegan, 2002). In this regard, the implementation of sustainability accounting is viewed as a strategic instrument that enables companies to build and maintain legitimacy in the eyes of the public (Nur et al., 2025).

Systematic studies indicate that the determinants of sustainability reporting implementation encompass regulatory dimensions, market pressures, board characteristics, and organizational culture. The Triple Bottom Line concept—comprising profit, people, and planet—serves as a fundamental conceptual framework in sustainability accounting (Elkington, 1997). Companies that integrate these three dimensions into their accounting systems are able to produce more holistic reports that reflect overall sustainability performance (Sawitri, 2023).

Furthermore, the growing adoption of Environmental, Social, and Governance (ESG) principles has strengthened the framework of modern sustainability accounting. ESG factors have been proven to significantly influence the quality and consistency of sustainability disclosures among publicly listed companies. The implementation of sustainability accounting is also influenced by voluntary managerial commitment to adopting international reporting standards such as the Global Reporting Initiative (GRI), which serves as a global benchmark for the quality of sustainability information disclosure (Benvenuto et al., 2023).

RESEARCH METHODS

This study employs a Systematic Literature Review (SLR) approach, which is a method of literature analysis conducted in a systematic, structured, and replicable manner to identify, evaluate, and synthesize findings from various studies relevant to the research topic. The SLR approach was selected due to its ability to minimize selection bias and produce more objective conclusions compared to conventional narrative reviews (Snyder, 2019).

The literature search process was carried out using reputable electronic databases, including Google Scholar, Scopus, and SINTA, by applying systematically defined keywords related to sustainability accounting, implementation factors, and corporate contexts.

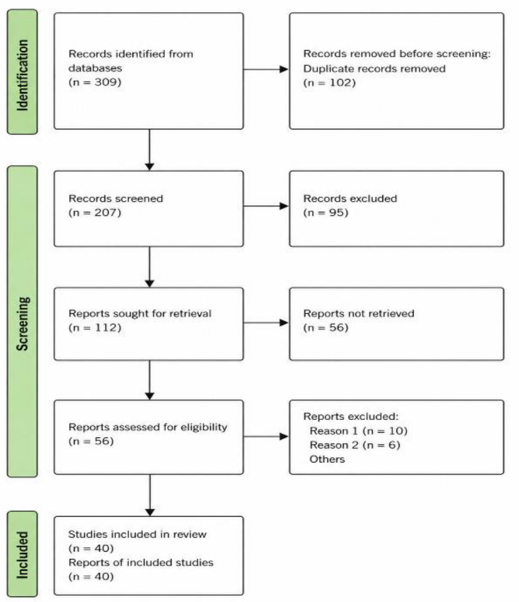

Figure 1. RISMA Flowchart of Literature Selection

The literature selection process followed the PRISMA 2020 protocol (Preferred Reporting Items for Systematic Reviews and Meta-Analyses), as illustrated in Figure 1. At the identification stage, a total of 309 journal articles were obtained from various databases. After eliminating 102 duplicate records, 207 articles remained and proceeded to the initial screening stage. At the screening stage, 95 articles were excluded based on the irrelevance of their titles and abstracts to the topic under study, resulting in 112 articles selected for further review. Of these, 56 articles were found to be inaccessible in full text or did not meet the thematic relevance, leaving 56 articles to proceed to the eligibility assessment stage. At this stage, several articles were further excluded based on substantive reasons: 10 articles were excluded because they did not specifically discuss the determinants of sustainability accounting implementation, and 6 articles were excluded because their research focus was more on sustainability performance outcomes without examining the determinants of implementation. At the included stage, 40 final articles were obtained that met all criteria and were included in this systematic review (Page et al., 2021). The inclusion criteria applied included: journal articles published within the period 2019–2024, specifically addressing sustainability accounting in a corporate context, employing either quantitative or qualitative approaches, and available in full-text and fully accessible form. The exclusion criteria included conference proceedings, textbooks, institutional reports, non-peer-reviewed articles, as well as studies that were not thematically relevant to the research variables examined.

RESULTS AND DISCUSSION

The systematic review of the forty selected scientific articles provides a comprehensive mapping of the factors influencing the implementation of sustainability accounting across various corporate contexts. The analyzed literature spans the publication period from 2022 to 2026 and employs diverse methodological approaches, ranging from quantitative and qualitative methods to systematic literature reviews and case studies. The research subjects vary widely, including publicly listed companies in Indonesia, manufacturing industries, the banking sector, and technology firms in international markets. The synthesis of the literature is systematically presented in Table 1 below.

Table 1. Synthesis of Research Literature

No.	Author(s) & Year	Method	Sample/ Research Object	Findings	Relevance to the Study
1	Novianti (2025)	Quantitative, purposive sampling, multiple regression	62 food & beverage sector companies listed on IDX, 2021–2023	Green accounting, material flow cost accounting, and environmental performance simultaneously have a significant effect on sustainable development	Identifies internal company factors driving sustainability accounting practices
2	Heliani (2025)	Quantitative, Moderated Regression Analysis (MRA)	Mining companies listed on IDX, 2018–2022	Firm size has a significant positive effect; profitability, liquidity, and leverage are not significant; green accounting does not moderate	Explains the role of firm characteristics and green accounting in sustainability disclosure
3	Prihandono & Herliansyah (2025)	Quantitative, multiple linear regression	192 IDX companies using GRI 2021	Firm size and firm age have a significant positive effect; ROA and	Confirms the relevance of firm structural characteristics in

				foreign ownership are not significant	sustainability reporting
4	Manase et al. (2022)	Quantitative, purposive sampling, EViews 11	81 IDX companies, 2017–2019	Firm size has a significant positive effect; financial performance, leverage, and independent commissioners are not significant	Provides empirical evidence on key determinants of sustainability reporting
5	Malahusna (2025)	Literature review, 10 Scopus & SINTA articles (2018–2024)	Accounting students and professional accountants	Personal (attitudes, pro-social values), social (subjective norms), and institutional factors influence engagement	Enriches individual and institutional perspectives in sustainability accounting adoption
6	Putu et al. (2022)	Literature review, 15 peer-reviewed articles	Modern industries applying green accounting	Green accounting improves profitability, reduces production costs, and increases firm value	Highlights benefits of sustainability accounting for corporate performance
7	Nguyen (2022)	Quantitative, Cronbach's alpha, EFA, regression, SPSS 20	250 pulp and paper companies in Vietnam	Coercive and normative pressure, awareness, strategy, managerial perception, and competence positively affect EMA implementation	Identifies institutional pressure and human resource capacity as key determinants
8	Dura & Suharsono (2022)	Quantitative, path analysis, EViews	52 manufacturing companies (green sector), 2017–2020	Green accounting affects sustainable development and financial performance	Shows green accounting as a bridge between sustainability and finance
9	Julianti et al. (2024)	Systematic literature review	Sustainable agriculture accounting studies	Accounting plays a key role in carbon reporting; implementation challenges exist in developing countries	Identifies challenges and trends in sustainability accounting

10	Ramdhani et al. (2024)	Quantitative, MRA, SPSS 26	5 healthcare companies IDX, 2016–2022	Green accounting does not directly affect firm value; profitability strengthens the relationship	Highlights mediating role of profitability
11	Lestari & Sigalingging (2024)	Literature study	PT Garuda Indonesia	Sustainability accounting integrates economic, social, and environmental reporting	Confirms relevance as performance measurement tool
12	Ayem & Hernindya (2025)	Quantitative, accidental sampling	98 MSMEs in Yogyakarta	Accounting literacy and digital tools positively affect business sustainability	Provides SME perspective
13	Manurung et al. (2025)	SLR, PRISMA, 48 articles	Global companies	65% show positive impact; moderated by profitability, size, leverage, audit quality	Strengthens sustainability reporting value
14	Rachel et al. (2023)	Quantitative, regression	42 banking observations IDX	ROA & LDR significant; CAR not significant	Identifies financial sustainability determinants
15	Manase (2022)	Quantitative	10 banking companies IDX	Audit committee significant; board not significant	Shows governance role
16	Afrina & Sari (2024)	SLR	IDX companies	Profitability, leverage, size affect sustainability reporting	Confirms financial determinants
17	Pertiwi et al. (2023)	Quantitative, regression	30 consumer goods firms	Green accounting positively affects sustainability	Confirms direct impact
18	Herliyana et al. (2025)	Quantitative	32 IDX companies	Leverage positive; profitability negative	Governance perspective
19	Oktari (2020)	Quantitative, SEM-PLS	Universities	Variables positively affect pentuple bottom line	Expands sustainability concept
20	Anggreini et al. (2023)	Quantitative	31 IDX companies	MFCA affects sustainability; efficiency moderates	Resource efficiency role

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21	Mochtar (2026)	Quantitative	48 manufacturing firms	Green accounting & MFCA affect SDGs	SDG contribution
22	Rakesa et al. (2022)	Quantitative	Textile companies	Green accounting affects sustainability	Confirms strategic role
23	Satria et al. (2026)	Quantitative	243 observations	Governance positively affects reporting quality	Governance determinant
24	Ellenasari (2024)	Qualitative	Manufacturing firms	Low implementation awareness	Identifies gap
25	Amira et al. (2024)	Quantitative	23 firms	Environmental performance significant	Emission disclosure
26	Putri et al. (2024)	Causal approach	General firms	Green accounting + profitability significant	Synergy factors
27	Ramadhan (2023)	Quantitative	IDX firms	Institutional ownership negative	Ownership impact
28	Widyowati (2022)	Quantitative	Manufacturing firms	Green accounting affects profitability	Financial link
29	Manap et al. (2024)	Qualitative case study	Manufacturing firms	Awareness, regulation, pressure influence EMA	Identifies barriers
30	Athiyadina (2026)	Quantitative	Basic materials sector	Intellectual capital significant	Intangible factors
31	Dila & Pebriani (2026)	Quantitative	Coal companies	Sustainability accounting affects ROA	Financial impact
32	Aripin & Widiyati (2026)	Quantitative	Industrial firms	Green accounting significant	Strong determinant
33	Pitriani & Diyanti (2023)	Quantitative	Pharma companies	Green accounting significant	Health sector relevance
34	Hutagaol (2025)	Quantitative	Tech firms NASDAQ	Financial ratios not significant	Intangible dominance
35	Nur et al. (2025)	Conceptual	ESG firms	ESG significant	Confirms ESG role
36	Abeysekera (2026)	Conceptual	Global firms	Integrated framework proposed	Theoretical foundation
37	Benvenuto et al. (2023)	SLR	Global firms	Determinants include regulation, governance	Multi-level factors
38	Meutia et al. (2022)	Quantitative	Indonesian firms	Institutional commitment significant	Confirms role

39	Nugrahani (2022)	Quantitative	IDX firms	Industry, regulation, significant	size	Regulatory dimension
40	Sawitri (2023)	Quantitative	Indonesian firms	Stakeholder pressure & significant	GCG	Confirms governance & pressure

Based on a comprehensive synthesis of the 40 scientific articles presented, consistent patterns as well as inconsistencies in findings were identified across the reviewed literature. Most studies indicate that firm size is the most consistent determinant influencing the level of disclosure and implementation of sustainability accounting, while variables such as profitability and leverage demonstrate mixed results across research contexts. These differences suggest that contextual factors—including industry type, applicable regulations, and institutional capacity—play a significant moderating role in shaping the adoption of sustainability accounting across various sectors.

Internal Factors Influencing the Implementation of Sustainability Accounting

The literature synthesis consistently reveals that firms' internal characteristics constitute the primary determinants in the adoption of sustainability accounting. Firm size has been consistently shown to exert a positive and significant influence on the level of sustainability disclosure across various contexts of companies listed on the Indonesia Stock Exchange (Prihandono & Herliansyah, 2025). Large-scale firms tend to possess more adequate resources, broader public exposure, and greater stakeholder pressure, thereby encouraging the adoption of more comprehensive sustainability reporting practices. Corporations with substantial assets and market capitalization are also more vulnerable to public scrutiny and demands for transparency, making sustainability reporting a crucial instrument of legitimacy.

In addition to firm size, profitability demonstrates a contextual role in the implementation of sustainability accounting. Several studies have found that profitability strengthens the relationship between green accounting and firm value (Malahusna, 2025), while other studies such as Ramdhani (2024), Putri (2024), and Afrina (2024) indicate that profitability has a contextual role in sustainability report disclosure directly. This suggests that profitability functions more as a moderating variable rather than a direct determinant. Profitable firms tend to have greater financial capacity to invest in sustainability reporting systems and to maintain their reputation by avoiding behaviors that may pose risks to corporate image (Herliyana et al., 2025; Pertiwi et al., 2023).

The implementation of green accounting and material flow cost accounting (MFCA) has been shown to contribute significantly to the achievement of corporate sustainability. The study by Anggreini et al. (2023) consistently demonstrates that the implementation of green accounting promotes operational efficiency, waste reduction, and enhancement of corporate image, which ultimately support corporate sustainability. Resource efficiency further strengthens the relationship between green accounting and sustainability, indicating the importance of resource efficiency as a catalyst for long-term sustainability. The findings of Manurung et al. (2025) also reinforce that green accounting and MFCA positively affect the achievement of the Sustainable Development Goals (SDGs), although the audit committee has not been proven to optimally strengthen this relationship.

The dimension of good corporate governance (GCG) also constitutes a relevant internal factor. Board independence, audit committees, and sustainability committees have a significant positive effect on the quality of sustainability reports in high-profile industries; this finding is supported by the studies of Satria (2026), Sawitri (2023), and Ellenasari (2024). Empirically, GCG influences both the quality and quantity of sustainability disclosure. However, Hutagaol (2025) found that GCG does not have a significant direct effect on financial performance, indicating that its impact is indirect through reporting quality pathways. Furthermore, Amira et al. (2024) and Manap et al. (2024) reveal that the implementation of Sustainability Control Systems (SCS) in

Indonesian manufacturing companies remains very low—accounting for only 1.23% of annual report disclosures and 14.81% of sustainability report disclosures—indicating that internal sustainability awareness remains a major challenge for domestic corporations.

Management commitment and human resource factors also constitute determinants that cannot be overlooked. Personal factors of accountants—including attitudes toward sustainability, pro-social values, and intrapersonal competencies—significantly influence individual engagement in sustainability accounting. Prior studies also demonstrate that accountants' competencies represent one of the critical determinants of successful environmental management accounting (EMA) implementation, as supported by the findings of Malahusna (2025) and Nguyen (2022). These findings underscore that the transformation toward sustainability accounting depends not only on organizational structures but also on the capacity and value orientation of human resources.

External Factors and Institutional Pressures

External dimensions have proven to be equally relevant in shaping the adoption of sustainability accounting at the corporate level. Regulatory pressure (coercive pressure) from the government constitutes the most dominant factor driving the implementation of environmental management accounting (EMA), as evidenced by Aripin and Widiyati (2026) in the Vietnamese manufacturing industry. This finding aligns with the Indonesian context, where the Financial Services Authority's regulation, POJK Number 51/POJK.03/2017, has become a primary catalyst for public companies to enhance the quality of their sustainability reporting. Government pressure has been shown to influence sustainability report disclosure, together with industry type and firm size, confirming that regulations in developing countries exert significant driving force on the adoption of sustainability practices.

Normative pressure from professional associations, industry expectations, and international standards such as the Global Reporting Initiative (GRI) also shapes corporate responses to sustainability issues. Sustainability reporting is supported by three major theories—legitimacy theory, stakeholder theory, and signaling theory—which collectively explain why firms are motivated to disclose sustainability information as a strategy to build market trust. Heliani (2025) reinforces this finding by identifying that the determinants of sustainability reporting simultaneously include regulation, market pressure, board characteristics, and organizational culture. ESG (Environmental, Social, and Governance) orientation represents an increasingly strategic external-internal factor in driving the quality of sustainability accounting. Dila and Pebriani (2026) demonstrate that ESG significantly affects the quality of sustainability accounting and reporting, while also supporting the applicability of legitimacy theory and stakeholder theory as theoretical foundations. Afrina and Sari (2024) propose an integrated framework that incorporates economic, social, and environmental dimensions into sustainability reporting, reinforcing the argument that ESG orientation is not merely a global trend but a strategic necessity for modern corporations.

Pressure from institutional investors and capital markets has also been shown to shape sustainability disclosure behavior. Rakesa et al. (2022) found that institutional ownership has a significant negative effect on CSR disclosure, indicating that institutionally oriented investors with short-term profit objectives do not yet fully encourage social and environmental transparency. Stakeholder pressure consistently emerges as a determinant of sustainability report quality. Oktari (2020) demonstrates that the intensity of stakeholder pressure empirically drives firms to produce sustainability reports that are of higher quality and greater accountability. Mochtar (2026) further adds that voluntary assurance of sustainability reports reflects institutional commitment to sustainable development principles, which in turn strengthens corporate legitimacy in the eyes of external stakeholders.

Challenges and Practical Implications of Sustainability Accounting Implementation

Although the benefits of sustainability accounting have been widely documented in the literature, several structural challenges continue to hinder its adoption, particularly in developing countries. The limited availability of human resources with expertise in environmental accounting constitutes the first consistently identified barrier (Manap et al., 2024). Internal organizational resistance to changes from conventional accounting systems also represents a tangible challenge, as revealed by Athiyadina (2026) in a case study of manufacturing companies in Bekasi Regency. Inconsistency in reporting standards constitutes a second equally significant challenge. Pitriani and Diyanti (2023) identify that developing countries face difficulties in aligning local environmental reporting standards with international frameworks such as the Global Reporting Initiative (GRI). The low level of Sustainability Control Systems (SCS) implementation among Indonesian manufacturing firms—reflected in the very limited proportion of disclosures in both annual reports and sustainability reports—indicates the persistence of a serious implementation gap between formal commitments and actual practices. Lestari and Sigalingging (2024) emphasize that sustainability accounting should be comprehensively integrated into corporate recording, measurement, and reporting systems, rather than treated merely as an additional formalistic report.

The practical implications of these overall findings lead to several strategic recommendations. First, companies need to strengthen institutional capacity through sustainability-oriented accountant training and the establishment of effective sustainability committees. Second, top management should integrate sustainability accounting principles into core business strategies rather than treating them merely as a response to regulatory pressure (Putri et al., 2024). Third, regulators need to strengthen sustainability reporting policy frameworks to be more inclusive, adaptive, and incentive-based, thereby encouraging companies of various sizes to voluntarily adopt sustainability reporting. Fourth, firms are advised to holistically integrate ESG orientation into their corporate management and reporting systems in response to increasing global market demands for sustainability-driven values.

CONCLUSION

A systematic review of 40 scientific studies confirms that the implementation of sustainability accounting in corporations is determined by a configuration of internal and external factors that interact in complex ways. Internally, firm size has been identified as the most consistent determinant, supported by the quality of corporate governance, the implementation of green accounting, material flow cost accounting, and the commitment and competencies of human resources. Externally, government regulatory pressure, ESG orientation, stakeholder pressure, and international reporting standards such as the Global Reporting Initiative (GRI) serve as the primary catalysts driving the adoption of sustainability reporting. Nevertheless, structural challenges—including limited human resources, inconsistency in standards, and low managerial awareness—remain significant barriers, particularly for small and medium-sized enterprises in Indonesia. Implicatively, these findings affirm that sustainability accounting is not merely a reporting obligation but a strategic instrument with the potential to enhance corporate credibility, firm value, and long-term competitiveness. Companies are therefore advised to comprehensively integrate sustainability principles into their operational management systems, establish effective sustainability committees, and enhance accountants' literacy regarding environmental and social issues. For regulators, strengthening sustainability reporting policies to be more inclusive and adaptive to the characteristics of domestic firms is an urgent step toward accelerating the systemic and measurable transformation of sustainability accounting in Indonesia.

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