

Social and Environmental Accounting for Sustainable Development and Potential Research in Vietnam

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Abstract

With the increasing adoption and usage of social and environmental accounting, sustainable development has become the goal and priority of countries and organizations. In this global trend, Vietnam has already integrated 17 Sustainable Development Goals (SDGs) of the United Nations with 115 targets into its sustainable national development strategy. Social and Environmental Accounting (SEA) is vital to help governments and organizations achieve sustainable practices journeys. However, SEA is still new for most enterprises in Vietnam. Therefore, this paper reviewed the literature on SEA to identify its characteristics and potential for future research in Vietnam. We employed desk research and systematic literature reviews as research methods. We found a big gap in Vietnamese language-published articles on SEA and international publications. We summarized SEA literature in other countries and Vietnam to see the characteristics of SEA and realized that the number of articles on SEA is still limited in Vietnam. Hence, we proposed the research potentials of SEA in the Vietnamese context for sustainable development, emphasizing the potential impact of this research on the future of sustainable development in Vietnam. Our paper sheds light on a new accounting tool for researchers and practitioners to expand their research and business toward the goal of sustainable development in Vietnam.

Keywords: Social and environmental accounting, sustainable development, potential, research, Vietnam.

1. Introduction

According to the United Nations, sustainable development is the development that meets the needs of the present without compromising the ability of future generations to meet their own needs [1]. The coming generations should be the target and principles for the current generations when making present decisions. Nowadays, the role of enterprises in dealing with sustainable development problems, namely, the environment, society (social), and corporate governance of business operations, is becoming increasingly crucial. Therefore, sustainability issues appear to be an essential part of enterprises' strategies, making our research on Social and Environmental Accounting (SEA) in Vietnam highly relevant and timely.

Vietnam has committed to implementing the Sustainable Development Goals (SDGs) of the United Nations. This commitment is evident in promulgating the Vietnam Sustainable Development Strategy in 2004 and the Vietnam Sustainable Development Strategy for 2011-2020. The Government has further solidified this commitment by promulgating the National Action Plan for the 2030 Agenda for Sustainable Development. Vietnam has nationalized

the 2030 Agenda into a National Action Plan with 17 SDGs and 115 specific goals tailored to the country's development conditions and priorities, providing a significant context for our research on social and environmental accounting for sustainable development in Vietnam. Vietnam is expected to achieve five out of 17 SDGs by 2030, including no poverty, zero hunger, quality education, climate action, and global partnerships based on the five-year implementation of the Vietnam SDGs national report.

Countries and organizations that have adopted and used SEA more widely to make sustainable development their top priority. This attracted researchers to study SEA and its implementation in organizations. After initial observation and preliminary research, we found that the number of SEA articles published in Vietnam is limited. The SEA topic has not been taught in management accounting courses for undergraduate and graduate students in most Vietnamese universities. Therefore, the main objectives of this study are to identify the characteristics of SEA in the literature and the potential research of SEA in the Vietnamese context.

2. Literature Review

Management accounting information plays an

essential role in the progress of corporate initiatives toward sustainable development. As an organization's primary information source, management accounting is the most important to the diffusion of social and environmental accounting and reporting (SEAR) practices and sustainability know-how. Its techniques support how tomorrow's organizations define, measure, and report their internal and external social and environmental impacts. Today's organizations are increasingly more socially and environmentally responsible when they conduct their business due to the pressures of the public and society. Accounting and reporting on social and environmental aspects have become standard practices for most leading organizations.

Environmental accounting, later called green accounting, is popular in management accounting research. Green accounting is a popular term for environmental accounting or, more precisely, integrated environmental and economic accounting [2]. Both the terms include accounting in physical and monetary units and can be used interchangeably. Environmental accounting is concerned with effectiveness, efficiency, and equity issues. Effectiveness can be considered in policies designed to achieve sustainable development. Eco-efficiency ensures that ecological and economic matters are integrated. Eco-efficiency expresses the efficiency of environmental resources to meet established financial goals [3]. Efficiency is the achievement of specific output goals with the minimum level of inputs. Environmental accounting is divided into economic, environmental, and management ecological accounting.

Broadly, social and environmental accounting developed from ecological accounting can be defined as the accounting process of preparing and capturing information to have reports on environmental and social aspects of enterprises to inform stakeholders (within and outside the organization) about an organization's impacts on the societies and environments in which it operates (including past, present, and future societies and environments). Therefore, SEA is not an organized, coherent area or activity. It is wide-ranging, organic, and disjointed [4]. Also, it can be contradictory, confusing, and divergent. It can be either trivial or profound, conservative or radical.

In the past, the definition of social accounting was defined as *"the preparation and publication of an account about an organization's social, environmental, employee, community, customer and other stakeholder interactions and activities and, where possible, the consequences of those interactions and activities"* [4, 5]. Using accounts is one of the most basic accounting methods. Therefore, environmental and social accounts may contain financial details, but they are more likely to include a

mix of quantified non-financial information and descriptive non-quantified information. While the accounts can have various functions, they must primarily fulfill the organization's responsibility to its stakeholders. Later, they use the more general term social accounting, which stands for SEA as follows: *"SEA is concerned with exploring how the social and environmental activities undertaken (or not, as the case may be) by different elements of a society can be expressed* [6]. The process of SEA then offers a means whereby the non-financial information might be created, captured, articulated, and spoken. Examining these environmental and social accounts and their nonexistence forms a foundation from which social responsibility can illustrate how the predominantly economy-driven relationships could be reexamined to address social and environmental concerns. Therefore, social and environmental 'accounts' that emerged from social accounting may serve many purposes [6]. The way SEA is implemented for the needs of many people within the discipline is very different.

The research in SEA was still in its infancy, with ongoing growth anticipated due to numerous unresolved inquiries [7]. The underdeveloped organizational framework of SEA research within content analysis highlights the absence of standardized coding procedures, a common characteristic of nascent research domains. There is a lack of communication between long-standing SEA researchers and newcomers to the field, resulting in fragmented research communities, a phenomenon typical in emerging research areas [8]. They advocate for researchers to expand the scope of SEA research and undertake endeavors that provide a comprehensive understanding of the field.

Furthermore, the analyses underscore the imperative for the research community to engage in deeper conversations about the framework of the SEA research domain, aiming to guide scholars navigating this rapidly evolving field [9, 10]. SEA forces organizations and governments' actions to respect the public interest to measure and report on social and environmental issues. By providing social and ecological data, SEA assists businesses in attaining sustainable financial results and sustainable community development. Additionally, by safeguarding the environment and society, SEA assists organizations in upholding the notion of fairness between generations, achieving economic benefits, and promoting sustainable development.

Based on recent literature reviews concerning SEA, we found that several studies fail to investigate social and environmental disclosure comprehensively. For instance, some researchers focus solely on ownership structure in their examinations of voluntary disclosures. The findings concerning the effects of the factors influencing SEA practices vary in different research. Companies' imaginations of SEA are very

different. In addition, contemporary issues have been how SEA is typically undertaken to the demands of other people, organizations, or countries and various ways to generate social and environmental accounts.

The research mentioned above reflect perspectives on SEA definitions and general characteristics. Organizations' imaginations of SEA are very different. Also, contemporary issues include how SEA is typically undertaken to meet the demands of other people, organizations, or countries and how different ways to generate social and environmental accounts.

3. Methodology

The research uses the qualitative method, precisely the desk research method. Desk research involves collecting data from existing resources, including secondary data from internal sources, libraries, associations, government agencies, published reports, etc. It is frequently conducted at the beginning of a first-stage study to determine whether or not more costly research should be implemented further. Then, we employed the systematic literature review (SLR) as our research method. SLR is a process of collecting relevant evidence on a given topic that fits the pre-specified eligibility criteria and the aim of the research. The systematic literature review method can help researchers write the literature and suggestions efficiently. Therefore, we conduct a systematic literature review to identify the main points in the current literature on SEA in the world and Vietnam. Our SLR method design for this study can be found in Fig. 1.

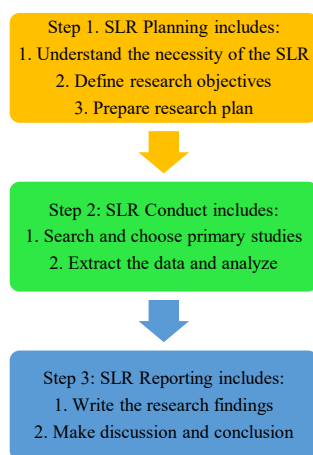


Fig.1. SLR method design

The systematic review should follow a research objective identified before the review is conducted. The literature review must include the search terms. In this research, we used the search terms "environmental and social accounting," "sustainable development," "Vietnam," and "research." Regarding the international data sources, we tried to review the articles and news in the Scopus database, Emerald

Publishing House, and online journals that have become popular in the accounting and finance fields in recent years. Regarding the Vietnamese data, we found very few articles on SEA in Vietnamese. We tried to review articles on the Vietnamese language in high-ranking journals (based on the list of accepted journals by The State Council for Professorship of Vietnam) and the doctoral theses in Vietnam, such as The Journal of Economics and Development (JED), Journal of Asian Business and Economics Studies (JABES), Journal of Finance & Accounting Research, doctoral theses of National Economics University, Hanoi and so on.

4. Results and Discussions

4.1. The SEA Research in the World

The research on twenty-five years of SEA in the journal Critical Perspectives of Accounting (CPA) [9] found that SEA research, with published research from a variety of 'critical,' 'middle-of-the-road,' and 'managerial' aspects, and many topic areas attract attention to SEA. With helpful information on SEA's utilization, shadow, and dialogic forms, the most popular topic area is the "new imaginings" of SEA. According to the study, SEA researchers ought to look into the political underpinnings of their writings and their involvement in both the methods they use and the venues in which they disseminate their findings. An analysis of schooling and the current difficulties facing SEA was also conducted. It is found that the majority of the SEA research published within CPA was provided by authors from developed countries, namely, the United Kingdom with 36% of the total number of authors/co-authors, the United States with 22%, Australia with 18%, Canada with 9% and New Zealand with 7%. Some authors have provided research over the years; for example, Rob Gray, Jan Bebbington, and Martin Freedman contributed to many SEA papers during this period. Therefore, it can be said that the number of authors from Asian countries and developing countries is limited in CPA on social and environmental accounting topics.

Some researchers recognize the limitations in environmental accounting (EA) systems and examine the critical issues in the usefulness of EA Information Systems (EAIS) [9, 10]. They investigate the influences of perceived environmental uncertainty (PEU), the sophistication of information technology systems (ITS), and measuring errors in environmental cost (EEC) on EAIS in Indonesian small and medium-sized enterprises (SMEs). The study identified the issues in the measurement and functioning of EAIS. The problems include ecological uncertainty (PEU), ITS, and EEC measurement. The emergence of scientific discoveries and the stability of the environment have a positive and significant impact on PEU. In the meantime, EAIS in SMEs is significantly impacted by ITS measures PEU and EEC. The authors

advise Indonesian SMEs to consider these uncertainties when assessing the risks to the success of EAIS and how they impair its efficacy. To guarantee the trustworthiness of the data, managers and IT specialists should also consider the likelihood of external hazards, diversify the organization's reliance on constrained options, and maintain control over the measurement and determination process of environmental costs and their constituent parts [9, 10].

During the circular economy (CE) introduction, the applied environmental capabilities depended on the dynamic capabilities theoretical approach and the different ecological competencies of the firms [10]. Within the context of CE, the research looked at environmental accounting procedures, corporate social responsibility, reporting and accountability, and environmental management systems. This new study direction aims to clarify the connection between ecological accounting and the adoption of CE. They used partial least squares structural equation modeling (PLS-SEM) to examine the connections between environmental capacities for the CE and corporate social responsibility (CSR) by a sample of Spanish enterprises. More than fifty workers who were interested in environmental concerns such as eco-design, eco-innovation, and CE are included in the sample. The findings revealed a favorable correlation between a company's CS, environmental accounting procedures, degree of accountability, and CSR.

The impact of technological capabilities, environment-focused human resources management (EFHRM), and institutional isomorphism on environmental management accounting (EMA) practices are studied in non-financial listed companies from eight Middle East and North Africa (MENA) countries [11]. This study employed a web-based survey of listed non-financial companies across eight countries: Saudi Arabia, Egypt, Jordan, UAE, Oman, Kuwait, Qatar and Bahrain. The findings indicate that EFHRM has a favorable impact on how much EMA is implemented in businesses. This study supports past research that discovered EFHRM broadens the understanding of corporate environmental management, including environmental management systems and green supply chain management. Additionally, this study supported earlier findings that a shortage of skilled human resources can undermine environmental management systems or other ecological solutions. The results demonstrated the chosen firm's poor degree of EMA procedures. A moderate variety of EMA practices, which are more fundamental and broader, were embraced.

A fruitful avenue for furthering SEA is engagement with the Anthropocene debate [12], which centers around the idea that human activity has significantly influenced the environment. It is argued that accounting has not developed a SEA workstream that is motivated by the Anthropocene. Studies on this

topic have the potential to enrich the SEA debate by accounting for human activity, which has received very little attention in this domain. The research investigates accounting and accountability in the Anthropocene to examine how accounting research might help to achieve the United Nations SDGs.

The benefits and costs of SEA can be provided in Fig. 2. Various research studies have identified the advantages of SEA as an integral part of corporate social responsibility that leads to greater sustainability and popularity of the organization [13]. Research on the impact of legal requirements on SEA found that the SEA implementation path has been identified as an essential factor in preserving the environment for future generations. The costs of SEA are mainly the signaling costs, opportunity costs, and information database overload [13].

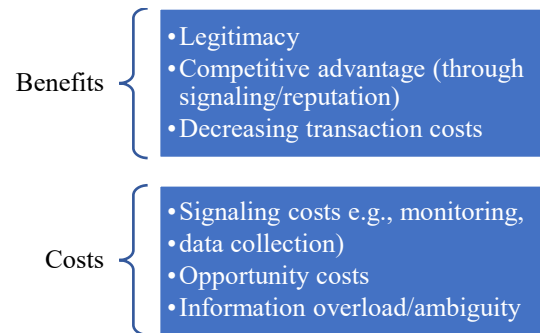


Fig. 2. Benefits and Costs of SEA

SEA research began to develop in the early 1970s when the first publications were issued. The early studies aimed to identify the factors that lead companies to include SEA items in their accounting reports. After that, many topics in SEA research spring from other research fields and enter the SEA literature through empirical studies about SEA reports. In the early 2000s, studies started using qualitative indicators and established SEA reporting guidelines. However, the foundational SEA research did not originate exclusively from accounting journals, as many contributions come from nonaccounting journals, particularly in recent years. It is confirmed by the prevailing view that accounting literature is largely interdisciplinary [14].

Analyzing the organizational level, the previous theories suggest that managers should initiate SEA so that the difference between the total benefits of SEA for their firm and the total SEA costs of their firm is maximized. In other words, SEA can be expanded up to the point where firm-specific marginal benefits (MB) from SEA equal marginal costs (MC) as in the following equation 1:

$$MB_{SEA(firm)} = MC_{SEA(firm)} \quad (1)$$

Similarly, analyzing at the societal level, the previous theories suggest that the difference between all societal benefits gained from SEA and all societal

costs incurred from SEA should also be maximized until society marginal benefits (MB) from SEA equal society marginal costs (MC). This implies the Equation 2 :

$$MB_{SEA(society)} = MC_{SEA(society)} \quad (2)$$

In liberal democratic governance systems, the emphasis shifts from firm-level effectiveness to social efficiency incurred by government intervention. Firm managers cognitively focus on employer and employee interests in their cost-benefit analyses of any corporate decisions and actions. There is a shift in managerial thinking, which is forced (either directly or indirectly) through government intervention in all managerial decision-making and considering the broader stakeholder benefits of company practices and policies.

From the results of reviewing journal articles at JED, we found no articles on SEA in recent years. We found one related article on environmental accounting [15] titled “Factors Affecting the Level of Disclosure of Environmental Accounting Information: A Case Study at Listed Mining Companies on the Vietnamese Stock Market.” Between 2013 and 2017, data from 57 mining companies were gathered for the study. The authors discovered that factors such as return on assets (ROA), financial leverage, company size, year of listing, and independent auditing firms influence the amount of environmental accounting information disclosed. They also provided recommendations for enhancing environmental accounting practices in listed mining businesses.

We found a thesis that had a topic and content focusing on environmental cost management accounting (ECMA) with the title “Environmental Cost Management Accounting in Steel Production Enterprises in Vietnam” [16]. The main objective of the research is to access the current management accounting system for environmental cost information in steel manufacturing firms in Vietnam and to test the impact of factors on the application of ECMA in steel manufacturing firms. The author supposed that steel enterprises must identify the costs of solid waste, energy, and wastewater as environmental costs. Waste treatment, prevention, and ecological management costs are determined based on the actual cost method; solid waste, energy, and wastewater costs are determined using material flow cost accounting (MFCA). The thesis gave some recommendations for improving the application of environmental cost management accounting in steel manufacturing companies in Vietnam, such as increasing ecological pressures by issuing ECMA guidelines, building norms for environmental costs, increasing the manager's support for ECMA adoption, strengthening the exchange of information between the various departments in the enterprise [16].

Regarding the JABES, we found no articles with

titles or content related to SEA in the past five years. Also, we found no articles in the Journal of Finance & Accounting Research on social accounting or social environmental accounting (SEA) in recent years. This may indicate that the SEA topic is relatively new for researchers or that this is not a favorite topic for high-ranking journals in Vietnam.

Regarding SEA articles in related journals, we found very few in-depth articles on SEA either. There are several short and literature-based articles on the roles of environmental accounting, green accounting, difficulties in implementing ecological accounting, and recommendations to complete environmental accounting in Vietnam. Compensation policies encourage and praise enterprises for their excellent social responsibility, thereby widely propagating the application of SEA in practice. According to several articles, businesses must have long-term strategies to develop environmental accounting, strengthen penalties, implement sound tax and environmental fee policies, and help companies increase ecological awareness and fulfill their environmental obligations [5-7].

4.2. SEA Potential Researches in Vietnam

Regarding other countries' research on SEA, we found several exciting lessons that can be applied to Vietnam. The factors that influence SEA implementation should be thoroughly studied to provide a comprehensive model for SEA [17]. It is found that most of the company's focus on economic and financial development led to insufficient awareness of social and environmental issues and injustice. Accounting can support compensating for these issues through SEA. It was found that legal requirements are one of the most influential factors. The legal requirements are the foundation of establishing the model and must be significantly considered to implement SEA effectively. The results also revealed that public expectations of the profession for SEA have increased. The SEA implementation model can minimize expenditures and damage to the environment and society. Legal requirements are positioned as a cornerstone of SEA implementation at the first level of the model. The first level's component-legal requirements-creates environmental justice and environmental responsibility at level 2. Accounting requirements are introduced at level 3. Accounting may serve as a bridge between applying the SEA and environmental law. SEA can be used to implement the legal requirement that organizations measure and disclose their expenses and environmental impact. Level 4 pollution control and organizational elements are successfully putting SEA into practice. The results of this model indicate that SEA is a valuable tool for pollution control and organizational factors to achieve sustainable development goals by measuring costs, presenting environmental reports, and calculating environmental

damages. Based on the reviewed articles, we would like to identify several research potentials on SEA for sustainable development in Vietnam shortly.

First, a closer integration of the business strategies and the SEA implementation is necessary. Organizations should be aware of the need to implement SEA to safeguard the environment and society. According to an analysis of earlier research, legal requirements would encourage developing nations like Vietnam to give SEA more consideration, enhance its successful implementation, and use SEA to protect the environment. Nevertheless, examining the challenges businesses face while implementing SEA within this framework is essential. The model proposed by [18] can be used to study the organizations' efficiency level of SEA and understand the underlying factors for adopting SEA in organizations. Of course, the factors depend on the economy and the different organizations. It may be possible to employ this model in Vietnamese enterprises through case studies and survey methods to understand the level of SEA application in the enterprises.

Second, there is a need to conduct a thorough and regular study of SEA's comprehension, requirement, scope, and implementation approaches. This will make it easier for businesses and accountants in emerging economies like Vietnam to comprehend and apply SEA. An essential component of studies should be instruction to raise understanding of social and environmental accounting. Case studies or large-scale surveys to understand how organizations achieve SDGs, challenges, and current practices of SEA to overcome challenges or the impact of cultural values on SEA. The issue is how SEA is integrated/linked to sustainability-related processes in Vietnamese SMEs. The articles on Vietnamese languages and SEA experiences or SEA case studies in Vietnamese organizations would be prioritized to enhance the understanding of SEA in Vietnam. The role of environment-focused human resources management (EFHRM) in improving the implementation of SEA in Vietnamese organizations is also very potential research. The questions are: How should human resources be trained regarding sustainable development and SEA? How are SEA subjects taught to students and learners in management accounting courses or other courses at universities and professional associations? And what are the variations using SEA in various sectors or organizations? The business case method supports an unrestricted role for enterprises in directing SEA. According to those who support the business case, environmental and social principles are not incompatible with commercial logic.

Third, the role of the legal framework in implementing SEA is also an exciting area of research potential. Despite the persistently dire state of the environment and the extreme injustice that permeates

many societies, SEA has primarily been a volunteer endeavor for organizations, even though it addresses pertinent issues for all parties involved—past, present, and future. As a result, proposals for legislation are becoming more frequent. However, organizations generally oppose calls for legislation about various aspects of SEA, citing the following arguments: even though the logic behind these claims is illogical, the legislation would inappropriately provide a "one-size-fits-all" approach to reporting, "stifle innovation," "create a compliance mentality," and "increase compliance costs". Mandatory regulations often face strong opposition. Corporate governance needs a solid and innovative legal framework to be practical. In developing countries with limited capabilities, like Vietnam, it is significant to investigate whether the Vietnamese business society has concerns about the issues and their willingness to implement SEA for sustainable development. What is the role of the Vietnamese government in helping to implement SEA in enterprises such as tax exemptions, fines, and financial support on eco-innovation projects or companies; what are the roles of accounting associations, industry organizations, education institutions, universities, and research and consulting, auditing firms to enhance the application and understandings of SEA in Vietnam. As the research mentioned above, the Middle Eastern and North African governments need to undertake actions to improve the implementation of environmental laws through fines, penalties, and enforcement mechanisms. Also, the updated and uniform environmental laws should include companies that may not directly impact the environment (or least environmentally affected) but are investing funds, and their funding activities would improve the SEA practices in funded firms. Third, the authorities in charge of capital markets should require the preparation and disclosure of mandatory environmental reporting by regulations. The governments should consider the following suggestions to incentivize the companies: (1) capital markets should provide guidance materials and training programs on SEA practices; (2) contract out professionals who can assist in putting SEA practices into operation. Recent global studies that have effectively utilized social network analysis (SNA) combined with a systematic literature review (SLR) based on 461 papers and 26,872 citations support the growth of SEA research. These analyses cover the connections and structure of SEA research from 1973 to 2015, with updates extending to 2021.

Lastly, the findings indicate significant progress in the SEA field over time. A noteworthy aspect is the influential role of non-accounting research, suggesting that the community of accounting scholars would greatly benefit from integrating conceptual research alongside empirical studies in SEA [19]. This dual approach could elevate SEA research as a leading force in the social and environmental discussion,

further enriching the accounting research community [20].

SEA research can be categorized into three distinct phases: the Incubation Phase (1973-1989), the Emergence Phase (1987-2003), and the Booming Phase (2006-2015). Future research should delve into the main knowledge paths to provide valuable insights into the transitions between these phases, enhancing our understanding of the evolution of SEA research. Moreover, the SNA-based literature review empowers SEA scholars to identify gaps in the literature, highlighting areas ripe for further investigation. For example, accounting research in SEA has an opportunity to adopt innovative bibliometric methods, which will facilitate a deeper understanding of how various fields have developed and interrelated. Embracing such methodologies can bolster the research community while driving advancements in the field.

Additionally, while few papers currently focus on conceptual topics, there is tremendous potential in pursuing this line of research within SEA. Future scholars should produce more conceptual papers and explore fresh approaches to SEA, ultimately contributing to developing a sustainable economy. As the SEA field continues to emerge, nurturing stronger and more robust connections is essential for its sustained growth and success. We summarize several specific topics on SEA that may be explored in the Vietnamese context, as shown in Fig. 3.

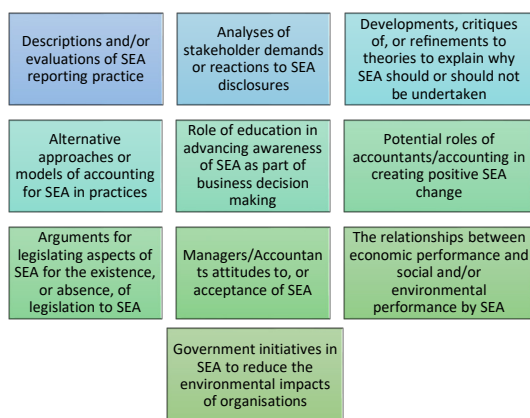


Fig. 3. Potential research topics on SEA

5. Conclusion

The study shed light on the characteristics of SEA. It provides insight into the lack of Vietnamese-language Social and Environmental Accounting research. When it comes to businesses and the economy as a whole, social and environmental accounting is seen as a crucial tool for sustainable development. It is discovered that there is a lack of Vietnamese-language papers about SEA in prestigious journals. Thus, this study aims to determine Vietnam's potential for future SEA research. Mainly, the articles written in Vietnamese are highly significant in the

growth of SEA in Vietnamese businesses and in raising SEA-related awareness and education in Vietnamese society. We refer to [6] helpful statement: *"If social accounting is to be seen for the liberating and emancipatory and even essential innovation that it is, it requires a much wider consideration amongst accounting and business teachers and a recognition that current dogma does not represent the best of all possible worlds. A commitment to critical analysis of existing practices and dogma will inevitably lead to questioning that allows the possibilities of social accounting to at least be considered"*.

Also, we raise awareness among the Vietnamese research community that the SEA field is still emerging and needs more research efforts. Our literature review enables SEA researchers to identify the potential of SEA in further research. This research is a preliminary study to identify SEA research in Vietnam. The study contains several limitations. We cannot determine the actual situation of applying SEA in Vietnamese organizations with the new bibliometric methods and investigate how SEA has evolved and how they are practiced in various enterprises. Therefore, this study contains significant limitations due to the limited time, knowledge, and resources available for reference. In future research, we would like to use more bibliometric analysis methods, grounded theory applications to examine the literature of SEA, and the large-scale survey method to identify the actual situation and characteristics of social and environmental accounting for sustainable development in practice.

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