

THE ROLE OF ENVIRONMENTAL MANAGEMENT ACCOUNTING IN SUPPORTING COMPANY ENVIRONMENTAL PERFORMANCE

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Abstract

This study aims to analyze the strategic role of Environmental Management Accounting (EMA) in supporting corporate Environmental Performance (EP). With the increasing importance of environmental sustainability and pressure from stakeholders, companies are encouraged to integrate environmental accountability into their decision-making processes, particularly in addressing global issues such as the increase in electronic waste (e-waste). Using a Systematic Literature Review (SLR) of 20 research articles published between 2021 and 2025, the results of this study indicate that EMA has a significant positive impact on corporate environmental performance. EMA serves as a comprehensive information system that identifies, measures, and analyzes environmental costs (monetary) and physical data (such as waste and emissions). The implementation of EMA not only helps companies manage resources efficiently, reduce waste, and improve regulatory compliance, but also encourages Green Innovation, which acts as a key mediating pathway for improving environmental performance. The effectiveness of EMA is strengthened by several factors, namely top management support, institutional and regulatory pressure, and stakeholder integration. In addition, the influence of EMA on environmental performance is found to be stronger in developing countries compared to developed countries. Conceptually, the role of EMA is supported by Legitimacy Theory and Stakeholder Theory, as well as the Natural Resource-Based View (NRBV) perspective. Thus, this study confirms that EMA is an essential strategic sustainability tool in supporting the achievement of Sustainable Development Goals (SDGs) 12 and 13, namely Responsible Consumption and Production and Addressing Climate Change.

Keywords: *Environmental Management Accounting, Environmental Performance, Sustainable Development Goals, Systematic Literature Review*

INTRODUCTION

Along with the more importance environment sustainability in corporate strategy, businesses around the world are adopting framework integrated work environment accountability to in the process of taking decision. Growth the economy continues to grow develop rapidly give effect bad for the environment. Changes climate, degradation source power nature, and increasing pressure from stakeholders interest push companies so as not to only focused on achievement performance finance, but also on environment performance in company. Waste electronics (e-waste) has become related global issues environment and healt, along with soaring consumption device electronics in the digital age. One of them waste electronics that have content dangerous keep going piled up and not managed with good own potential impact negative to environment and health public (MUTU International, 2025).

In the 2014 journal Robinson and Pearce revealed that disclosure to environment at a time social in report annual become investor signals for invest. If the company disclose information environment, then investors will more understand company in manage the environment and will help avoid demands future pollution (Fauzi et al., 2024)

In the report the annual Global E-Waste Monitor 2020, which was released Union United Nations (UN), said that amount rubbish electronics in 2019 reached 53 million tons. The UN predicts amount rubbish electronic will reaching 74 million tonnes in 2030, and soaring again to 120 million tons in 2050. Only 17.4% of waste electronics containing mixture substance dangerous and hazardous materials valuable this is collected, processed and recycled repeat with true. In Indonesia itself embossed rubbish electronic reached 2 million tons in 2021. Java Island contributed up to 56% of generation waste electronic 2021(Kementerian Lingkungan Hidup dan Kehutanan Direktorat Jenderal Pengelolaan Sampah, 2021) Waste electronics in Indonesia shows trend an alarming increase.

Based on 2021 report by the Ministry of Environment and Forestry, there are around 2 million tons of waste home produced electronics households in Indonesia. KLHK data shows that only around 17.4% of total e-waste those who succeeded managed with right. Meanwhile For the remaining 82.6% only piled up at home or buried in place disposal without existence management more carry on (MUTU International, 2025). That matter show that lack of company in manage waste become proof beginning that environment performance company Still considered low. This study relevant with SDGs 12, namely Responsible Consumption and Production. The implementation of EMA encourages company for manage source power in a way efficient, reducing waste including challenge big in study this, namely waste electronics (e-waste). In addition, focus on measuring environment performance participate support SDGs 13, namely Handling Climate Change, with help company identify and reduce impact emission as well as other environment risk. Environment Management Accountancy is method management important that provides environment information important for executives. This information help they make decision (Huynh & Nguyen, 2024).

Environment management accounting techniques can help company meet sustainability targets national, which is interesting stakeholders interest, government, and public local which is direct caught impact environment company own view not quite enough answer different environments (Huynh & Nguyen, 2024b). Environmental Management Accountancy (EMA) is approach comprehensive that integrates environmental and financial data to in the process of taking decision organization (Swalih et al., 2024). Development business moment This put environment accountancy as the part that is not inseparable in guard balance between growth economy and environment sustainability (Wulandari & Sisdianto, 2024). Sudrajat et al. (2023) citing US EPA (1995) which defines as "the process of identifying, measuring, collecting, analyzing, preparing, interpreting and communicating information financial and non-financial, especially about cost and performance something organization, which is aimed at for help management in planning, controlling, and making decision." With implementation Environmental Management Accounting (EMA), the company capable take more decisions appropriate in manage source power, reduce waste, as well as increase efficiency operational (Amelia & Sisdianto, 2024). Study previously has highlight importance Environmental Management Accounting in support company environment performance (Barani et al., 2025) conclude that Environmental Management Accounting (EMA) has an impact positive significant to company performance, especially in the environment and economy dimension. Its influence stronger in developing countries and in companies that have system reporting sustainability. This research confirm that EMA implementation improves efficiency source power, reduce environment cost, as well as strengthen reputation and power competition company.

Study previously also from (Deb et al., 2022) conclude that study show that Environmental Management Accounting (EMA) has an impact positive significant to environment performance and finance. This research focuses on issues that include to what extent environment management accounting contribute to improvement transparency and accountability company in support company environment performance, as well as various challenges faced in its implementation as part from practice business sustainable. Compared backwards with study (Wisesa, 2024) that Environmental Management Accounting no influential to environment performance. Research by Sasika et al. (2025) also showing that Environmental Management Accounting no influential significant to environment performance. The gap from results study previously that is there is inconsistency the influence of EMA on environment performance. Most of study the done outside Indonesian context, such as in Malaysia, Pakistan, Bangladesh, and other Southeast Asian countries. In Indonesia, research the still limited and conditions this cause need will study empirical in Indonesia, considering difference characteristics regulation, culture organization, as well as level awareness environment that can influence EMA application and results company environment performance.

The goal study for analyze role environment management accountancy in support implementation company environment performance, review his contribution to transparency, accountability, and reputation company, as well as identify constraint and opportunities that arise in its application. Research This limited, only discussion in the study environment management accountancy as variables independent and environment performance as variables dependents that include aspect transparency, accountability, and reputation company. Analysis in this study focus on relationships conceptual and empirical between environment management accountancy with company environment performance, while factor external like condition macroeconomics, policy government outside CSR regulations, as well as aspect culture organization no become attention main in discussion. Benefits of this research in a way theoretical give contribution to development knowledge accounting, in particular environment management accountancy in support company environment performance as well as become reference for study furthermore related impact environment management accountancy in support company environment performance. In general practical, this research beneficial for give outlook for management company about importance implementation environment management accountancy as well as become input for regulators in formulate policies that encourage integration environment management accountancy in support company environment performance. In addition, in general social

this study expected can increase awareness public to importance practice business sustainable at a time push company for more responsible answer to impact environment from activity its operations.

LITERATURE REVIEW

Legitimacy Theory

Legitimacy Theory first introduced by Dowling and Pfeffer (1975). This theory explain that every organization try for ensure that his activities considered in accordance with system values and norms social conditions prevailing in society place organization the operate where company try acquire and maintain legitimacy from society so that its existence can accepted in a way social (Dowling & Pfeffer, 1975). The connection with environment management accountancy, theory legitimacy gives runway why company need integrate aspect environment to in system management. Through environment management accountancy, company can identify, measure, and report cost as well as impact emerging environment from activity operational information. This become base for management for take more decisions sustainability oriented and demonstrate not quite enough answer social to public (Fitermen et al., 2025). In addition, the implementation of environment management accountancy help company in effort increase environment performance with reduce waste, improve efficiency energy or comply regulations environment impact on increasing efficiency operational and functioning as a strategy for maintain legitimacy social (Zahrani & Sari, 2025). With positive communicate environment performance, company can strengthen image environment friendly, improve trust public, and show that his activities in accordance with values social and demands sustainability (Moridu & Posumah, 2025).

Stakeholder Theory

Stakeholder Theory first introduced by R. Edward Freeman in 1983. This theory explain that company no only responsible answer to holder shares (shareholders), but also to all over the party that owns interests (stakeholders) towards activities and sustainability company (Freeman & Reed, 1983). The company does not only responsible answer to holder shares, but also to all over the party that owns stakeholders, such as community, government, customers, and employees (Andrian & Sudibyo, 2021). Stakeholder theory own relatedness with company environment performance. Improvement environment performance can done company through decisions influenced by stakeholders interests, so that in a way no directly to the stakeholders interest participate play a role in manage company environment performance (Maharani & Sudibijo, 2023). Through implementation environment management accountancy, company can show not quite enough the answer in manage source power natural in a way efficient and minimize damage environment (Amelia & Sisdianto, 2024). The information generated no only beneficial internally for increase company environment performance, but also functions in a way external as tool communication and accountability to stakeholders (Huynh & Nguyen, 2024b). When stakeholders see that company committed to practice sustainable and environment business friendly, then level trust, reputation, as well support social to company will increase (Amir et al., 2024).

Environment Management Accountancy

Environment Management Accountancy (EMA) is system information on duty identify, collect, and analyze cost and environment performance. This information includes physical data (such as material raw materials, water, energy, waste, and emissions) as well as monetary data (Sinaga et al., 2025). Sudrajat et al. (2023) quoting from the International Federation of Accountants (1998) which defines Environment Management Accounting is integration environment management and performance economic achievements through implementation systems and practices relevant environment accountancy, such as calculation cost cycle life, accounting cost full, assessment profit and planning strategic. Two type information important in Environment Management Accountancy Sudrajat et al., (2023) namely 1) information physical:organization must collecting non- monetary data and pure data financial. Quantity and consumption all energy, water and materials used for support operation business including in information physical. Source power this used for make object physical, which ultimately changed become waste and emissions; 2) information monetary (financial): financial data focus on costs actions taken for reduce or remove potential waste and emissions endanger health man or environment. Most of the programs around the world that have been designed covers various costs, including cost incurred for stop production rubbish or emissions, regulate waste that has been generated, and reduce impact pollution. This cost in a way consistent called as environment cost protection. Benefits of Implementation Environment Management Accountancy (EMA) includes identifying potential savings cost through compliance to regulations designated environment government, designing and evaluating important environmental programs for ensure power competition company in term long, serving accurate information about costs incurred consequence issues environment, so that simplify the retrieval process decision managerial, improving

performance economy and environment business, such as investment in technology cleaner and implementer campaign minimization waste (Nainggolan et al., 2024).

Environmental Performance

Environmental performance is ability system management environment in control aspects environment company as well as form from accountability social companies that show concern company to environment surrounding area (Rahayudi & Apriwandi, 2023). If the impact the environment that is created the smaller, then environment performance more good, level environment performance determined by how much far company capable minimize impact bad to environment (Abur & Hwihanus, 2024).

Connection Environment Management Accountancy with Environmental Performance

In a way empirical, application environment management accountancy proven own connection positive with improvement efficiency cost, environment performance and reputation company (Purba & Arsjah, 2025). Environment Management Accountancy describe how activity business company influence the environment system, the more good Environmental Management Accounting is used, then more good environment performance result (Amelia & Sisdianto, 2024). Environmental Management Accounting (EMA) in something company can realize directions company environment performance, at the same time become reference for management in taking environment decision, as well as help company in operate environment repair (Maharani & Sudibijo, 2023).

RESEARCH METHODS

This study use method literature review with approach Systematic Literature Review (SLR). This method chosen for get comprehensive understanding about various results study previously discussed role Environment Management Accountancy (EMA) to company environment performance. Approach systematic carried out so that the process of collection, assessment and synthesis literature done in a way structured, objective, and can accountable in a way scientific. Secondary data obtained from various literature relevant scientific with topic research. Data sources include article journal national and international journals indexed by Scopus, ScienceDirect, Emerald Insight, SpringerLink, and journal portals national like Garuda and Sinta. Types of this research nature qualitative descriptive with focus on review literature scientific. Research objectives This is for analyze connection between Environment Management Accountancy and Environment Performance, studying EMA's contribution to transparency, accountability, and reputation company, as well as identify opportunities and constraints in application of EMA in various sector industry. Through method literature review, this research make an effort compile synthesis results study previously use find pattern general, gap research (research gap), as well as direction development future research. The data collection process literature done in a way gradually. The first stage that is search beginning through keywords that have been specified in each database. Search results Then selected for delete duplication. The next stage done filtering based on title and abstract for evaluate relevance with topic research. Articles that meet the criteria beginning furthermore read in a way full text reading ensure suitability with focus research. This selection process follow guidelines Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA). Every articles that passed selection analyzed and the results served in form narrative that describes consistency, difference results, and development EMA concept towards environment performance from various context research. SLR consists of from three stage: planning review, conduct review and reporting review (Permatasari et al., 2025).

Planning Review

This section to describe review systematically carried out in study this. In some year lastly, various articles and publications has highlight topic related environment management accountancy as well as company environment performance. This research focus about to what extent is the role Environmental Management Accounting (EMA) towards company environment performance. Main objective this study is for browse development research that discusses connection between implementation of EMA with improvement company environment performance.

Implementation Review

Implementation review Systematic Literature Review (SLR) in this study done with referring to the guidelines Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA). This method covers a number of stages important, including defining eligibility requirements, identify information source, select study, the process of collecting data, selecting data items, and determining criteria eligibility. SLR is applied based on criteria inclusion (Inclusion Criteria /IC) as following :

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1. Research articles related role Environmental Management Accounting to performance environment company;
2. Article published in range time 2021 – 2025;
3. Articles containing keywords “environmental management accounting,” “green accounting,” “environmental performance,”;
4. Reference article accredited Sinta 1, or Sinta 2, journal internationally recognized Ministry of Education and Culture .

In this research there are 20 articles identified based on title, abstract and keywords that have been used that is obtained from various industry with publishing year 2021-2025 journals accredited by Sinta 1, or Sinta 2, journals internationally recognized Ministry of Education and Culture.

Reporting Review

At the stage this, the findings from literature review distributed through reports compiled by researchers (Kitchenham et al., 2009).

Table 1. Analysis Results Literature Review

No	Author Name	Country	Research purposes	Design and Data Collection Methods	Key Findings	Implications Study
1	(Ningly & Rahmadhani , 2025)	Indonesia	Test factors that influence Corporate Environmental Performance (CEP) and test role Green Process Innovation (GPI) mediation in the relationship between Environmental Management Accounting (EMA), Green Transformational Leadership (GTL), and Green Human Resource Management (GHRM) towards CEP.	Study quantitative with secondary data from report annual company sector material Standards listed on the IDX in 2019–2023. Analysis techniques using Partial Least Squares–Structural Equation Modeling (PLS-SEM) and path analysis. The sample was determined with	1. EMA, GTL, and GPI have an effect positive significant against CEP. 2. GHRM does not influential direct on CEP. 3. GTL and GHRM have an effect significant against GPI, while EMA does not. 4. GPI mediates connection between GTL and GHRM towards CEP. 5. GPI does not mediate EMA's relationship to CEP.	Show importance environmental friendly process environment innovation for increase performance environment company. Support Natural Resource-Based View (NRBV) theory that management source power natural in a way sustainable create superiority competitive term long. Recommendation: company need strengthen GHRM practices and leadership

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				purposive sampling (24 companies, 120 observations).		green use push innovation green as well as environment sustainable performance.	
2	(Barani et al., 2025)	Australia , UAE, UK	Researching the influence of Environmental Management Accounting (EMA) on performance organization, as well as role moderation level national EMA maturity, type performance, and size company in the connection.	Meta-analysis of 36 studies empirical (13,010 observations) from various countries, using secondary data and analysis statistics (random-effects model, subgroup analysis).	EMA is influential positive significant to performance organization ($r \approx 0.51$). Relationship stronger in countries with level high EMA maturity and company big. Impact the biggest appear on environment performance, followed by performance financial and operational. Connection weaker in developing countries with support institutional low.	Regulators and manufacturers policy need strengthen national EMA frameworks, especially in developing countries. Large companies and SMEs are advised integrating EMA into sustainability strategies. This result confirm importance context national and size company in maximize benefits of EMA for sustainability performance.	
3	(Tan et al., 2024)	Pakistan (data from sector Pakistan manufacturing)	Analyze the influence of Green Organizational Culture (GOC) on Green Innovation (GI), Environmental Management Accounting (EMA), and Environmental Strategy (ES) as well the impact on	Approach quantitative, design descriptive with survey questionnaire to 253 respondents in the company manufacturing (pharmaceutical, textile, chemical)	GOC is influential significant on EMA, ES, and GI. EMA and ES have an effect significant against EP, while GI does not significant. EMA and ES mediate connection between GOC and EP,	The results are strengthening Natural Resource-Based View (NRBV) theory that culture organization green increase environment performance through strategy and environment accounting. Research give guide practical	

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			the company's Environmental Performance (EP).	. Analysis use SmartPLS 4 with PLS-SEM method.	but GI does not mediate.	for manager for strengthen culture green, implementing EMA, and environmental strategies use reach sustainability.
4	(Huynh & Nguyen, 2024a)	Vietnam ese	Researching influence market competition, environmental uncertainty, size organization and governance company to adoption of Environmental Management Accounting (EMA) and the impact to environment performance. Also test EMA's role as variables mediation in the connection.	Study quantitative use questionnaire survey against 397 executive s company public in Vietnam involved in environment activity. Analysis done with regression multiple and mediation tests.	- EMA is influential positive significant to environment performance. - Market competition, environment uncertainty, size organization and governance company increase EMA adoption. - EMA mediates connection between fourth factor the with environment performance.	Operating companies in competitive and unfriendly environment certain must prioritize application of EMA to increase environment performance. Research results give base policy for companies in developing countries for strengthen practice accountancy environment and sustainable governance.
5	(Gerged et al., 2024)	Pakistan (developing country)	Analyze connection between Environmental Management Accounting (EMA) and performance company, with environment innovation as variables mediation and integration stakeholders interest as	Approach quantitative use survey questionnaire against 204 CEOs and managers SME finance sector manufacturing in Pakistan. Data analysis was	- EMA is influential positive to performance company - environment innovation mediate connection between EMA and performance company. Stakeholder integration interest moderate connection between	EMA can increase performance company through push environment innovation friendly and collaboration with stakeholders interest. This study confirm the importance of EMA for SMEs in developing countries in reach financial

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			variables moderation, especially in business small and medium enterprises (SMEs).	carried out with regression hierarchical and Structural Equation Modeling (SEM).	environment innovation and performance company. - Effect direct EMA becomes No significant after consider mediation environment innovation.	performance and environmental sustainability .
6	(Huynh & Lan, 2021)	Vietnam ese	Researching connection causal between environmental managerial accounting (EMA), ERN, and economic performance (EPR) and test role EMA moderation in connection between ERN and EPR.	Quantitative. Data collected from 298 companies publicly listed on three stock exchange s Vietnam's main through survey to environment manager. Data analysis using regression multiple regression hierarchical for test effect moderation.	- EMA is influential positive to environment performance and economy performance. Environmental performance also improves economy performance. - EMA moderates connection between environment performance and economy performance, strengthening influence positive both of them.	The application of environmental managerial accounting improves efficiency and sustainability company good in a way environment and economy. Companies and manufacturers policy need push application of EMA to reach superiority competitive and sustainable term long.
7	(Clyde et al., 2025)	Indonesia	Analyze the influence of Environmental Management Accounting (EMA) and Green Transformational Leadership	Use method quantitative with survey questionnaire against 263 CEOs and managers	The results show that EMA and GTL have an effect positive significant to ESG performance, good in a way direct	Study confirm importance integration of EMA and leadership green in business strategy for reach performance greater

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		(GTL) on Environmental, Social, and Governance (ESG) performance with Green Innovation (Green Product and Green Process Innovation) as variables mediation.	finance company manufacturing in Banten Province. Data analysis was carried out using Structural Equation Modeling (SEM) based SmartPLS 3.3	and indirect through green innovation. Green process and green product innovation mediate connection between EMA, GTL, and ESG. EMA is proven increase innovation green and environmental performance, social, and governance company.	sustainability good. Practice can increase efficiency operational, reputation, and power competition sustainable. It is recommended that companies and governments push EMA training as well implementation of green leadership in policy industry green.
8	(Čater et al., 2023)	Slovenia (Central and Eastern Europe)	Researching factor drivers of practice not quite enough answer environmental and social companies (environmental corporate and social responsibility practices) with compare two mediation models moderated (environmental and social).	Approach quantitative use two survey based questionnaire to company medium and large companies in Central and Eastern Europe. Study 1 involved 236 companies (environmental) and Study 2 involved 219 companies (social).	<ul style="list-style-type: none"> - Moral motives (“doing the right thing”) have influence stronger towards the responsibility strategy answer environmental and social compared to instrumental motif. - Environmental and social strategies mediate connection between moral motives and practice sustainability. - Financial health

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				The analysis done with structural equation modeling (SEM) and analysis moderation.	company (financial health) moderates strategy-practice relationship in the environmental model in a way negative, but no significant on social models.	sustainability company.
9	(Masih et al., 2023)	Indonesia	Developing an Environmental Management Accounting (EMA) model in form policy accounting that explains pattern EMA relationships and practices in industry hospitality.	Approach qualitative with method studies cases in several hotels in Bali. Data obtained through interview in-depth and observation participants, analyzed use analysis model Miles and Huberman's interactive model (data reduction, data presentation, and data extraction) conclusion.	<ul style="list-style-type: none"> - EMA practices in hotels are still limited and not yet uniform. - Many hotels have not own reporting consistent environment. - Environment cost often hidden in overhead costs. - The implementation of EMA is influenced by internal factors (management policy) and external (public pressure). 	<p>The application of EMA is important for industry hospitality for increase transparency and efficiency cost environment management.</p> <p>Required training and policies national that encourages implementation of EMA so that hotels can operate in a way sustainable and responsible answer to environment.</p>

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10	(Sari & Paramastri Hayuning Adi, 2023)	Indonesia	Analyze role characteristic company (profitability and size company) and environment performance to environmental disclosure in the non-financial sector in Indonesia.	Study quantitative with secondary data from 80 observations (20 non-financial companies) listed on the Indonesia Stock Exchange (IDX) for the 2018–2021 period. Variable tested use analysis regression multiple (Eviews 12) with fixed effect model approach.	- In a way simultaneous, profitability, size company, and environment performance influential positive to environment disclosure. - In a way partial, size company influential positive significant, profitability influential negative significant, and environment performance no influential significant to environment disclosure.	Large companies tend more transparent in environment reporting because pressure from public and stakeholders interest. However, profitability tall no always push environment disclosure. Regulation and encouragement government still required for environment disclosure done more consistent, especially in the non-financial sector.	
11	(Deb et al., 2023)	Bangladesh	Analyze impact environment management accountancy (EMA) against environmental performance (EP) and company finance performance manufacturing in Bangladesh.	Study quantitative with population and sample of 323 responses company manufacturing in Bangladesh. Testing the research model use Partial Least Square-Structural Equation Modeling (PLS-	EMA found own positive and significant relationship with Environmental Performance (EP) and Financial Performance (FP).	The executives company can focus on factors such as KM, EIS, innovation green, and EE for increase EP and FP. Manufacturing company pushed for implementing EMA because high-companies environment performance good will improve Financial Performance.	

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				SEM) technique Device software used is Smart PLS v3.3. Also using AMOS v24 and considering 40% of the sample for inspect robustness of the model.		
12	(Hasan et al., 2024)	Yemen, India	Researching connection between Environmental Management Accounting (EMA) and Environmental Performance (EP), with focus on the role Green Innovation (GI) mediation, in the context of manufacturing SMEs in underdeveloped countries like Yemen.	Use approach survey quantitative. Data collected of 299 manufacturing SMEs (companies small and medium enterprise s) in Yemen. Data analysis using Partial Least Squares-Structural Equation Modeling (PLS-SEM) technique through device soft	EMA has effect positive and significant to EP; GI functions as a partial mediator in connection between EMA and EP; found connection positive between EMA and GI, as well as between GI and EP.	This research result in a way significant add literature about sustainability and providing perspective new, especially with test role GI mediation between EMA and EP in the context of SMEs in underdeveloped countries. EMA can prepare company for innovate (GI), which in turn lower environment cost, improve productivity, and image public company.

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				SmartPL S .		
13	(Bresciani et al., 2023)	Pakistan	Observing the influence of Environmental Management Accounting (EMA) and Environmental Knowledge Management (KM) practices on Environmental Performance (EP), with role mediation from Top Management Support (TMS) and the role moderation from the Green Work Climate Perception (GWCP) between TMS.	Use approach quantitative and correlation cross-sectional analysis method using Partial Least Squares-Structural Equation Modeling (PLS-SEM). Data were collected through questionnaire use purposive sampling technique of 329 respondents (managers level middle and upper class) in the industry textiles, chemicals, and automotive in Pakistan.	EMA, Environmental KM practices, and TMS have connection positive and significant to EP; TMS mediates in a way significant connection between EMA and EP, as well as between Environmental KM and EP practices; GWCP has connection positive with EP; GWCP moderates in a way significant (strengthening) relationship positive between TMS and EP.	This study fill in gap literature with integrating EMA, Environmental KM practices, TMS, and GWCP to predicting EP, supported by perspective Knowledge-Based View (KBV). By practical, study This recommend management top of the industry Pakistan manufacturing for focus on variables the in taking decision for increase environment performance.
14	(Asa'd et al., 2024)	Malaysia	Test influence EMA Information on Environmental Performance (OEP), with Environmental Decision	Use approach quantitative Based on Resource-Based View Theory. Population &	EMA information has connection positive and significant with OEP; EMA information has connection	Extending the Resource-Based View Theory with confirm that EMA information works as source Power strategies that increase

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			Quality (EDQ) as intermediary (mediator).	sample in companies Jordan listed on the Amman Stock Exchange . Data Analysis Method: Using Partial Least Square Structural Equation Modeling (SEM) for test hypothesis.	positive and significant with EDQ; EDQ has connection positive and significant with OEP; EDQ mediates in a way significant connection between EMA and OEP information. This means that EMA information improves quality environment decision, which ultimately increase environment performance.	quality decision, which then increase environment performance; Managers recommended for adopt EMA and ensure quality EMA information for support decision managerial that focuses on the environment, because matter this proven increase organization environment performance.
15	(Amir et al., 2024)	Malaysia	Test impact Implementation of Environmental Management Accounting (EMA) on Organizational Sustainability (OS) (Economic, Environmental, Social) in the sector Pakistani manufacturing. This study also examines role moderation from Stakeholder	Quantitative (Survey). Sample: 267 companies manufacturing ISO certified in Pakistan. Analysis: Partial Least Squares- Structural Equation Modeling (PLS-SEM) using SmartPLS.	Implementation of EMA in significant improve organizationa l Sustainability (OS) (all dimensions); the implementation of EMA makes a significant contribution in promote OS in Pakistani manufacturing organizations by enhancing economic, social, and environment	Expand understanding about how EMA achieves sustainability with integrate Institutional Theory and Stakeholder Theory perspectives Interests. Managers must prioritize integration stakeholders interests (especially interaction and adaptation) when applying EMA to maximize the benefits to

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			Integration Interests (Stakeholder Integration)		al performance; Interaction Stakeholders Interests and Behavior Adaptation in a way significant strengthen connection positive between EMA and OS (role moderation confirmed); Knowledge Stakeholders Interest no own effect significant moderation.	sustainability organization.
16	(Hasan et al., 2024)	Yemen, India	Researching connection between Environmental Management Accounting (EMA) and environmental performance with consider role support management top management support and pressure institutional pressures as influencing factors.	Approach quantitative use survey distribute d questionnaires to manager / managers finance companies in Malaysia. Data analysis was carried out with Partial Least Squares Structural Equation Modeling (PLS-SEM).	The results show that the application of EMA has an effect positive significant to environment performance company. Support management peak strengthen connection said, while pressure institutions also play a role important in push EMA implementation.	This study confirm importance support leadership and pressure external for EMA's success in increase environment performance. Companies are advised strengthen commitment management peak as well as adapt environmental strategies with pressure institutional for reach sustainability.
17	(Kong et al., 2022)	China	Explain How pressure institutional (coercive,	Study quantitative with approach	Uncertainty environment own influence	Governments and regulators need to strengthen

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			normative, mimetic) and environment al uncertainty influences Environment al Management Accounting (EMA) implementati on, environment al strategy, and environment performance company.	survey against 243 companies manufacturing in Suzhou, China. Data analysis using Structural Equation Modeling (SEM) with Warp-PLS 7.	stronger to EMA adoption compared pressure institutional. Environment al strategy company more affected by pressure institutional (especially coercive pressure). EMA and environment al strategy mediate connection between pressure institutional and environment performance company. Support management peak and benefits felt moderate connection the part.	pressure regulatory (coercive) to encourage EMA adoption and practice sustainable. Companies need to increase support management peak and awareness benefits of EMA for increase environment performance. Findings give base for sustainability governance policies and training environment accountancy in developing countries.
18	(Tew, MM Swalih, Ronita Ram, 2024)	English (Universi ty of Reading, UK)	Researching why and how Environment al Management Accounting (EMA) is used in taking decision strategic company as well as factors that influence it.	Using Systemati c Literature Review (SLR) based on PRISMA guideline s for 89 articles from Scopus, Web of Science, Taylor & Francis, JStor, and Wiley. Analysis	EMA initially used for objective legitimacy (greenwashin g) but develop become tool strategic in taking decision oriented sustainability . The main factors that influence the use of EMA is an environment al strategy,	This study confirm that EMA plays a role important in support development strategies sustainable company. Manager need integrate EMA into in the planning process strategic and making decision for increase efficiency, legitimacy, and

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				done with drivers—enablers—outcomes—barriers framework and bibliometric analysis approach.	pressure institutional, commitment management peaks, and environment uncertainty.	companies environment performance. Government and institutions profession can use this findings for push adoption of EMA more wide.	
19	(Javed et al., 2022)	China	Identifying obstacles that hinder adoption of Environmental Management Accounting (EMA) in Chinese SMEs and the factors success critical for achieve sustainable corporate environmental performance.	Systematic review follows PRISMA guidelines; search in Web of Science, Scopus, Google Scholar; 73 articles end analyzed; assessment using PICO	Obstacle main: lack awareness, limitations source power, support stakeholders interest low external, lack of standard / determination clear environment cost, variety implementation between province. Driving factors: regulations tight and availability option financing flexible environment system reporting and audit mechanisms.	Recommend policy public for strengthen supportive regulations and financing adoption of EMA in SMEs; the need for standard environment accountancy and mechanisms reporting /audit; implications for maker policy, association industry and management the peak of SMEs.	
20	(Komarudin et al., 2024)	Multinational (data from North America, Europe, and Asia)	Analyze the influence of Environmental Management Accounting (EMA) and Circular Economy (CE) on performance organization — includes	Approach quantitative with cross-sectional design; collection of primary (survey) and secondary (report)	EMA and CE have influence positive significant to performance finance, efficiency operational and environment performance. EMA shows	The study confirms that integration of EMA and CE into an effective strategy for increase company performance in a way comprehensive. This result	

		aspect financial, operational, and environmental	data sustainability and finance) from 250 organizations various sector; analysis using Structural Equation Modeling (SEM) and regression multiple.	the strongest effect on efficiency operational ($\beta=0.48$), while CE strengthens environment result ($\beta=0.37$). Combination both of them give effect the greatest synergy to sustainability company.	give base empirical for managers and makers policy for strengthen practice sustainability and make EMA-CE a framework strategic going to growth sustainable.	
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The Role of Environmental Management Accounting (EMA) in Corporate Environmental Performance

Results of the study from two tens studies empirical and literature systematic show that Environmental Management Accounting (EMA) plays a role strategic and significant in increase environmental performance of companies, both in developed countries and developing. In general, EMA works as tool environment management information that identifies, measures, and reports cost as well as benefit environment activity. Its application provide quantitative and qualitative data that helps management make efficient, decision oriented green, and sustainable. Most of the research (Awad & Ghoneim, 2023; Hasan et al., 2024; Quang Linh Huynh & Nguyen, 2024; Bishawjit et al., 2022) found that EMA has an effect positive significant to environment performance. Through EMA, the company capable identify source waste and environment hidden costs; save source power through efficiency energy and materials; reduce level emissions and pollution, as well as; increasing compliance to environment regulations. With this, EMA becomes mechanism internal controls that guide company for manage the environment impact in a way systematic.

Many studies (Gerged et al., 2024; Awad & Ghoneim, 2023; Hasan et al., 2024; Ningly & Rahmadhani, 2025) show that EMA does not only influential direct to environment performance, but also in a indirect through Green Innovation/GI. EMA encourages company creating processes, products and technologies environment harmonious friendly with SDGs 12 principles, namely responsible production and consumption answer. This innovation repair environment performance at a time increase reputation and efficiency operational company. Relationship between EMA, GI, and EP to be pattern common in developing countries, indicating that environment information from EMA function as trigger innovation sustainable. A number of factor proven strengthen the influence of EMA on environment performance that is support management top management support (Bresciani et al., 2022; Hasan, Jamil & Rahman, 2024) strengthens implementation of EMA because facilitate policies and resources power; pressure institutional and regulatory (Yu Kong et al., 2022; Javed et al., 2022) encourage company adopt EMA to suit with environment standards; integration stakeholders interests (Gerged et al., 2024; Amir et al., 2024) create collaboration in reporting and innovation green. In addition, the quality EMA information (Asa'd et al., 2024) is proven increase quality the environment decision that ultimately repair performance and contribution company to mitigation change climate, in line with SDGs 13 (Climate Action). In other words, the success of EMA is greatly influenced by the context organization and support external. Research (Andini & Martani, 2024) shows that the influence of EMA on environment performance stronger in developing countries compared to developed countries. This is caused by because: in developing countries, the implementation of EMA is innovation managerial new that produces improvement significant; whereas in developed countries, the environment accountancy system already established so that effect relative EMA addition smaller. Findings This strengthen view that EMA has mark plus tall for countries that are strengthen system sustainability and environment governance. Research (Andini & Martani, 2024) shows that the influence of EMA on environment performance stronger in developing countries compared to developed countries. This is caused by because: in developing countries, the implementation of EMA is innovation managerial

new that produces improvement significant; whereas in developed countries, the environment accountancy system already established so that effect relative EMA addition smaller. This findings strengthen view that EMA has mark plus tall for countries that are strengthen system sustainability and environment governance. Most of the study linking EMA's role with theory following : Natural Resource-Based View (NRBV): EMA helps manage source Power natural in a way efficient, creating superiority competitive term long; Resource-Based View (RBV): environment information from EMA is considered as asset strategies that increase performance; Institutional Theory & Stakeholder Theory: EMA adoption is influenced by pressure external and expectations stakeholders interest to not quite enough answer environment. With this, EMA does not only functioning as accounting system, but also as strategic sustainability tool that contributes to achievement SDGs 12 and 13.

Conclusion and Suggestions

Based on results review literature against 20 articles study previously influence implementation of environmental management accounting on environment performance, can concluded that first, Environmental Management Accounting (EMA) has an influence positive significant to company environment performance. Second, the implementation of EMA helps company identify, control, and reduce environment impact in a way efficient, at the same time push practice responsible production answer in accordance with SDGs 12. Third, Innovation green to be track mediation main between EMA and environment performance, where EMA provides data and awareness that drives development product and environment friendly process. Fourth, the effectiveness of EMA is strengthened by the support management peak institutional pressure and collaboration stakeholders interest, which support effort mitigation change climate in accordance with SDGs 13.

This study own a number of necessary limitations be noted. First, some big studies previously conducted in developing countries such as Indonesia, Malaysia, and Vietnam, so the result not yet can generalized to global context that has difference regulation and culture organization. Second, variation instrument EMA measurement and environment performance between study cause results empirical difficult compared to in a way directly. Third, some big study use approach quantitative with cross-sectional data and sourced from perception respondents, who have the potential creates a perception bias and does not capable describe connection term long. Fourth, exploration to variables mediation and moderation like innovation green, environmental strategy, or support management peak still limited. For companies, implementing EMA is necessary made into part from sustainability strategy long term. The company should no only focus on aspects environment compliance, but also take advantage of information environment accountancy for efficiency costs, management waste, as well as innovation green that enhances power competitiveness. Support management peaks are very important for the EMA to be integrated in taking decision.

For the government, it is necessary policies that encourage EMA adoption through incentive fiscal, training technical, as well as mentoring programs for sector industry. The government can also work the same with institution education and associations profession accountancy for increase competence source power man in field environment accountancy. Temporary for regulators, it is necessary arranged guidelines and standards reporting a clear and measurable environment for more effective implementation of EMA uniform and accountable. Collaboration between government, regulators, and the business world expected can strengthening governance sustainable and empowered environment competitive. For next research, it is necessary expand context geographical, using longitudinal design or mixed methods, as well as develop a more conceptual model comprehensive for understand in a way deep the influence of EMA on environment performance.

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