



“Gheorghe Asachi” Technical University of Iasi, Romania



SYSTEMATIC REVIEW OF PERCEPTION OF PRACTICING PROFESSIONALS ON ENVIRONMENTAL ACCOUNTING

T.N. Kavitha^{1*}, M. Sulaipher²

¹*Department of Management, NICHE, Thuckalay, Kanyakumari District, Tamil Nadu, India*

²*Department of Management, Rajadhani Institute of Engineering and Technology, Trivandrum, India*

Abstract

This survey paper aims to analyze the growing literature on practicing professionals' perceptions of environmental accounting. The primary goal of this survey is to evaluate recent advancements in the field of environmental accounting. The conceptual framework utilized in the literature on environmental and social accounting has historical roots that will also be discussed in this study, along with the theory's advantages and disadvantages. Therefore, this article analyzes previous literature on the advantages of using environmental accounting, reviews of environmental accounting for sustainable development, professionals' views on environmental accounting, disclosure levels for environmental accounting in Vietnam, and challenges in environmental accounting.

Keywords: corporate environmental accounting, environmental accounting, global environmental accounting, national environmental accounting

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* Author to whom all correspondence should be addressed: e-mail: tn.kavitha@gmail.com