

# GENERAL AND SPECIFIC CONNECTIONS OF ENVIRONMENTAL ACCOUNTING

Radu MARIAN<sup>a\*</sup>

<sup>a)</sup> Babeş-Bolyai University, Faculty of Economics and Business Administration,  
Cluj-Napoca, Romania

*Please cite this article as:*

Marian, R., 2025. General and specific connections of environmental accounting. *Review of Economic Studies and Research Virgil Madgearu*, 18(2), pp.107-132. doi: 10.24193/RVM.2025.18.138.

*Article History:*

Received: 11 September 2025  
Accepted: 19 October 2025

**Abstract:** This study aims to analyze the past, current and future state of environmental accounting and its connections with other related general and specific concepts. The main general and specific concepts of environmental accounting investigated based on literature, are related to sustainability accounting, CSR, environmental reporting, as well as boundaries on environmental accounting (green accounting, economical-ecological accounting, natural resource accounting and environmental cost accounting). Through this analysis, the study emphasizes the connections of environmental accounting with financial and non-financial reporting and explores the interdisciplinarity of the field. The paper contributes to a better understanding of the environmental accounting domain and provides direction for future research.

**Key words:** accounting; CSR; environmental accounting; financial accounting; sustainability accounting

**JEL Classification:** M41; Q56

---

\* Corresponding author. E-mail address: radu.marian@econ.ubbcluj.ro.

## References:

1. Adams, C.A. and Frost, G.R. 2006. Accessibility and functionality of the corporate website: implications for sustainability reporting. *Business Strategy and the Environment*, 15, pp. 275–287. <https://doi.org/10.1002/bse.514>.
2. Alewine, H. 2010. A model for conducting experimental environmental accounting research. *Sustainability Accounting, Management and Policy Journal*, 1(2), pp. 256–291. <https://doi.org/10.1108/20408021011089275>.
3. Bebbington, J. 2001. Sustainable development: a review of the international development, business and accounting literature. *Accounting Forum*, 25(2), pp. 128–157. <https://doi.org/10.1111/1467-6303.00059>.
4. Bebbington, J., Higgins, C. and Frame, B. 2009. Initiating sustainable development reporting: evidence from New Zealand. *Accounting, Auditing and Accountability Journal*, 22(4), pp. 588–625. <https://doi.org/10.1108/09513570910955452>.
5. Bebbington, J. and Thomson, I. 2013. Sustainable development, management and accounting: boundary crossing. *Management Accounting Research*, 24(4), pp. 277–283. <https://doi.org/10.1016/j.mar.2013.09.002>.
6. Bebbington, J., Russell, S. and Thomson, I. 2017. Accounting and sustainable development: Reflections and propositions. *Critical Perspectives on Accounting*, 48, pp. 21–34. <https://doi.org/10.1016/j.cpa.2017.06.002>.
7. Bebbington, J., Osterblom, H., Jouffray, J. B., Crona, B., Larrinaga, C., Russell, S. and Scholtens, B. 2020. Accounting and accountability in the Anthropocene. *Accounting, Auditing and Accountability Journal*, 33(1), 152–177. <https://doi.org/10.1108/AAAJ-11-2018-3745>.
8. Bebbington, J., 2021. The foundations of environmental accounting. In: J. Bebbington, C. Larrinaga, B. O'Dwyer and I. Thomson, eds. *Routledge Handbook of Environmental Accounting*. London and New York: Routledge, pp. 17–28. <https://doi.org/10.4324/9780367152369-3>
9. Bebbington, J., Larrinaga, C. and Thomson, I., 2021. Curating environmental accounting knowledge. In: J. Bebbington, C.

Larrinaga, B. O'Dwyer and I. Thomson, eds. *Routledge Handbook of Environmental Accounting*. London and New York: Routledge, pp.3–16. Available at: <https://doi.org/10.4324/9780367152369-2>

10. Bebbington, J., Larrinaga, C., O'Dwyer, B. and Thomson, I. 2021b. *Routledge Handbook of Environmental Accounting*. London and New York: Routledge. <https://doi.org/10.4324/9780367152369>.

11. Bebbington, J., Laine, M., Larrinaga, C. and Michelon, G. 2023. Environmental Accounting in the European Accounting Review: A Reflection. *European Accounting Review*, 32(5), pp.1107–1128. <https://doi.org/10.1080/09638180.2023.2254351>.

12. Berthelot, S., Cormier, D. and Magnan, M. 2003. Environmental disclosure research: Review and synthesis. *Journal of Accounting Literature*, 22, pp.1–44.

13. Brown, J. and Fraser, M., 2006. Approaches and perspectives in social and environmental accounting: an overview of the conceptual landscape. *Business Strategy and the Environment*, 15(2), pp.103–117. Available at: <https://doi.org/10.1002/bse.452>.

14. Burritt, R.L. and Schaltegger, S. 2010. Sustainability accounting and reporting: fad or trend? *Accounting Auditing and Accountability Journal*, 23(7), pp.829–846. <https://doi.org/10.1108/09513571011080144>.

15. Çalışkan, A.Ö. 2014. How accounting and accountants may contribute in sustainability? *Social Responsibility Journal*, 10(2), pp.246–267. <https://doi.org/10.1108/SRJ-04-2012-0049>.

16. Carter, A. and Burritt, R. 2007. By whatever name: A typology of corporate social responsibility. *Journal of the Asia-Pacific Centre for Environmental Accountability*, 13(4), pp.17–27.

17. Cho, C.H., Michelon, G. and Patten, D.M. 2012a. Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs. *Accounting and the Public Interest*, 12(1), pp.16–37. <https://doi.org/10.2308/apin-10249>.

18. Cho, C.H., Guidry, R., Hageman, A. and Patten, D.M. 2012b. Do actions speak louder than words? An empirical investigation of corporate environmental reputation. *Accounting, Organizations and Society*, 37(1), pp.14–25. <https://doi.org/10.1016/j.aos.2011.12.001>.

19. Cho, C.H. and Patten, D.M. 2013. Green accounting: Reflections from a CSR and environmental disclosure perspective. *Critical Perspectives on Accounting*, 24(6), pp.443–447. <https://doi.org/10.1016/j.cpa.2013.04.003>.

20. Chung, J. and Cho, C.H. 2018. Current trend within Social and Environmental Accounting Research: A Literature Review. *Accounting Perspectives*, 17(2), 207–239. <https://doi.org/10.1111/1911-3838.12171>.
21. de Aguiar, T.R.S. and Bebbington, J., 2021. Financial accounting and the natural environment. In: J. Bebbington, C. Larrinaga, B. O'Dwyer and I. Thomson, eds. *Routledge Handbook of Environmental Accounting*. London and New York: Routledge, pp.95–107. <https://doi.org/10.4324/9780367152369-9>.
22. de Villiers, C. and van Staden, C.J., 2010. Shareholders' requirements for corporate environmental disclosures: A cross-country comparison. *The British Accounting Review*, 42(4), pp.227–240. <https://doi.org/10.1016/j.bar.2010.08.002>.
23. de Villiers, C. and van Staden, C.J., 2012. New Zealand shareholder attitudes towards corporate environmental disclosure. *Pacific Accounting Review*, 24(2), pp.186–210. <https://doi.org/10.1108/01140581211258470>.
24. D'Amore, G., D'Alessio, A. and Scaletti, A., 2025. Environmental accounting and sustainability accounting: Lexical or substantial difference? *Sustainable Development*, pp.1–19. <https://doi.org/10.1002/sd.70069>.
25. Dascălu, C., Caraiani, C., Lungu, C.I., Colceag, F. and Gușe, G.R. 2010. The externalities in social environmental accounting. *International Journal of Accounting and Management Information Systems*, 18(1), pp.19–30. <https://doi.org/10.1108/18347641011023252>.
26. Diouf, D. and Boiral, O. 2017. The quality of sustainability reports and impression management: a stakeholder perspective. *Accounting, Auditing and Accountability Journal*, 30(3), pp.643–667. <https://doi.org/10.1108/AAAJ-04-2015-2044>.
27. Elkington, J., 1997. *Cannibals with forks: The triple bottom line of 21st century business*. London: Capstone Publishing Limited.
28. Foran, B., Lenzen, M., Dey, C. and Bilek, M. 2005. Integrating sustainable chain management with triple bottom line accounting. *Ecological Economics*, 52(2), pp.143–157. <https://doi.org/10.1016/j.ecolecon.2004.06.024>.
29. Giner, B. and Luque-Vilchez, M. 2022. A commentary on the “new” institutional actors in sustainability reporting standard-setting: a European perspective. *Sustainability Accounting, Management*

*and Policy Journal*, 13(6), pp.1284–1309. <https://doi.org/10.1108/SAMPJ-06-2021-0222>.

30. Gray, R., Owen, D. and Maunders, K. 1988. Corporate social reporting: emerging trends in accountability and social contract. *Accounting, Auditing and Accountability Journal*, 1(1), pp.6–20. <https://doi.org/10.1108/EUMooooooooo4617>.
31. Gray, R. 1992. Accounting and the Environmentalism: An Exploration of the Challenge of Gently Accounting for Accountability, Transparency and Sustainability. *Accounting, Organizations and Society*, 17(5), pp.399–425. [https://doi.org/10.1016/0361-3682\(92\)90038-T](https://doi.org/10.1016/0361-3682(92)90038-T).
32. Gray, R., Kouhy, R. and Lavers, S. 1995. Corporate social and environmental reporting: a review of the literature and longitudinal study of UK disclosure. *Accounting, Auditing and Accountability Journal*, 8(2), pp.47–77. <https://doi.org/10.1108/09513579510146996>.
33. Gray, R. 2002. The social accounting project and Accounting, Organizations and Society: privileging engagement, imaginings, new accountings and pragmatism over critique? *Accounting, Organizations and Society*, 27(7), pp.687–708. [https://doi.org/10.1016/S0361-3682\(00\)00003-9](https://doi.org/10.1016/S0361-3682(00)00003-9).
34. Gray, R. 2006. Social, environmental and sustainability reporting and organizational value creation? Whose value? Whose creation? *Accounting, Auditing and Accountability Journal*, 19(6), 793–819. <https://doi.org/10.1108/09513570610709872>.
35. Gray, R. 2010. Accounting, organizations and society is accounting for sustainability actually accounting for sustainability... and how would we know? An exploration of narratives of organisations and the planet. *Accounting, Organizations and Society*, 35(1), pp.47–62. <https://doi.org/10.1016/j.aos.2009.04.006>.
36. Gray, R. and Laughlin, R. 2012. It was 20 years ago today: Sgt Pepper, Accounting, Auditing and Accountability Journal, green accounting and the Blue Meanies. *Accounting, Auditing and Accountability Journal*, 25(2), pp.228–255. <https://doi.org/10.1108/09513571211198755>.
37. Gray, R. 2013a. Sustainability + Accounting Education: The Elephant in the Classroom. *Accounting Education*, 22(4), pp.308–332. <https://doi.org/10.1080/09639284.2013.817795>.

38. Gray, R. 2013b. Back to basics: What do we mean by environmental (and social) accounting and what is it for? – A reaction to Thornton. *Critical Perspectives on Accounting*, 24(6), pp.459–468. <https://doi.org/10.1016/j.cpa.2013.04.005>.
39. Global Reporting Initiative (GRI), 2013. G4 Sustainability Reporting Guidelines: Implementation Manual. [pdf] Available at: <https://respect.international/g4-sustainability-reporting-guidelines-implementation-manual/> [Accessed 25 June 2025].
40. Hines, R. 1988. Financial accounting: in communicating reality, we construct reality. *Accounting, Organizations and Society*, 13(3), pp.251–261. [https://doi.org/10.1016/0361-3682\(88\)90003-7](https://doi.org/10.1016/0361-3682(88)90003-7).
41. Hopwood, A. 1983. On trying to study accounting in the contexts in which it operates. *Accounting, Organizations and Society*, 8(2–3), pp.287–305. [https://doi.org/10.1016/0361-3682\(83\)90035-1](https://doi.org/10.1016/0361-3682(83)90035-1).
42. Ienciu, I.A. 2009. Implicațiile Problemelor de Mediu în Contabilitatea și Auditul Situațiilor Financiare. Cluj-Napoca: Risoprint.
43. Manetti, G. and Belluci, M. 2016. The use of social media for engaging stakeholders in sustainability reporting. *Accounting, Auditing and Accountability Journal*, 29(6), pp.985–1011. <https://doi.org/10.1108/AAAJ-08-2014-1797>.
44. Margerison, J., Fan, M. and Birkin, F. 2019. The prospects for environmental accounting and accountability in China. *Accounting Forum*, 43(3), pp.327–347. <https://doi.org/10.1080/01559982.2019.1601147>.
45. Marrone, M., Linneenluecke, M.K., Richardson, G. and Smith, T. 2020. Trends in Environmental Accounting Research Within and Outside of the Accounting Discipline. *Accounting, Auditing and Accountability Journal*, 33(8), pp.2167–2193. <https://doi.org/10.1108/AAAJ-03-2020-4457>.
46. Matthews, M. 1997. Twenty-five years of social and environmental accounting research: is there a silver jubilee to celebrate? *Accounting, Auditing and Accountability Journal*, 10(4), pp.481–531. <https://doi.org/10.1108/EUMooooooo0004417>.
47. Maunders, K. and Burritt, R.L. 1991. Accounting and ecological crises. *Accounting, Auditing and Accountability Journal*, 4(1), pp.9–26. <https://doi.org/10.1108/09513579110003277>.
48. Michelon, G., Rodrigue, M. and Trevisan, E. 2020. The marketization of a social movement: activists, shareholders and CSR disclosure.

*Accounting, Organizations and Society*, 80, p.101074. <https://doi.org/10.1016/j-aos.2019.101074>.

- 49. Michelon, G., 2021. Financial markets and environmental information. In: J. Bebbington, C. Larrinaga, B. O'Dwyer and I. Thomson (eds.) *Routledge Handbook of Environmental Accounting*. London and New York: Routledge, pp.165–178. <https://doi.org/10.4324/9780367152369>.
- 50. Milne, M.J. 1996. On Sustainability; the Environment and Management Accounting. *Management Accounting Research*, 7(1), pp.135–161. <https://doi.org/10.1006/mare.1996.0007>.
- 51. Milne, M.J. and Gray, R. 2013. W(h)ither ecology? The triple bottom line, the global reporting initiative and corporate sustainability reporting. *Journal of Business Ethics*, 118(1), pp.13–29. <https://doi.org/10.1007/s10551-012-1543-8>.
- 52. Moir, L. 2001. What do we mean by corporate social responsibility? *Corporate Governance*, 1(2), pp.228–255. <https://doi.org/10.1108/EUMoooooooooooo5486>.
- 53. Morgan, G. 1988. Accounting as a reality construction: Towards a new epistemology for accounting practice. *Accounting, Organizations and Society*, 13(5), pp.477–485. [https://doi.org/10.1016/0361-3682\(88\)90018-9](https://doi.org/10.1016/0361-3682(88)90018-9).
- 54. Norman, W and MacDonald, C. 2004. Getting to the bottom of “triple bottom line”. *Business Ethics Quarterly*, 14(2), pp.243–262. <https://doi.org/10.5840/beq200414211>.
- 55. Rimmel, G., 2021a. *Accounting for Sustainability*. London and New York: Routledge Taylor and Francis Group.
- 56. Rimmel, G., 2021b. Accounting for sustainability: Historical development of the field. In: G. Rimmel, ed. *Accounting for Sustainability*. London and New York: Routledge Taylor and Francis Group, pp.3–15.
- 57. Russell, S., Milne, M. and Dey, C. 2017. Accounts of nature and nature of accounts. *Accounting, Auditing and Accountability Journal*, 30(7), pp.1426–1458. <https://doi.org/10.1108/AAAJ-07-2017-3010>.
- 58. Schaltegger, S. and Burritt, R., 2000. *Contemporary Environmental Accounting: Issues, Concepts and Practice*. 1st ed. Sheffield: Greenleaf Publishing.
- 59. Schaltegger, S., Bennett, M. and Burritt, R., 2006. Sustainability accounting and reporting: Development, linkages and reflection.

In: S. Schaltegger, M. Bennett and R. Burritt, eds. *Sustainability Accounting and Reporting*. Dordrecht: Springer, pp.1–33. [https://doi.org/10.1007/978-1-4020-4974-3\\_1](https://doi.org/10.1007/978-1-4020-4974-3_1).

60. Schaltegger, S. and Burritt, R. 2010. Sustainability accounting for companies: Catchphrase or decision support for business leaders? *Journal of World Business*, 45(4), pp.375–384. <https://doi.org/10.1016/j.jwb.2009.08.002>.

61. Schaltegger, S., Gibassier, D. and Zvezdov, D. 2013. Is environmental management accounting a discipline? A bibliometric literature review. *Mediterranean Accountancy Research*, 21(1), pp.4–31. <https://doi.org/10.1108/MEDAR-12-2012-0039>.

62. Schaltegger, S. and Zvezdov, D. 2015. Gatekeepers of sustainability information: exploring the roles of accountants. *Journal of Accounting and Organizational Change*, 11(3), pp.333–361. <https://doi.org/10.1108/JAOC-10-2013-0083>.

63. Schaltegger, S. and Burritt, R., 2017. *Contemporary Environmental Accounting: Issues, Concepts and Practice*. 2nd ed. Abingdon: Routledge.

64. Sen, M., Pattanayak, J. and Choubey, B. 2010. Designing a course curriculum on environmental accounting: Viewpoint of Indian industry practitioners. *Social and Environmental Accountability Journal*, 30(2), pp.96–109. <https://doi.org/10.1080/0969160X.2010.9651819>.

65. She, C. and Michelon, G. 2019. Managing stakeholder perceptions: organized hypocrisy in CSR disclosures on Facebook. *Critical Perspectives on Accounting*, 61, pp.54–76. <https://doi.org/10.1016/j.cpa.2018.09.004>.

66. Singhania, M., Chadha, G. and Anisha 2025. Sustainability accounting research over three decades: A scientometric meta-analysis. *Corporate Social Responsibility and Environmental Management*, 32(2), pp.1698–1734. <https://doi.org/10.1002/csr.70069>.

67. Sterling, R.R. 1967. A statement of Basic Accounting Theory: A Review Article. *Journal of Accounting Research*, 5(1), pp.95–112. <https://doi.org/10.2307/2489988>.

68. Thomson, I., 2014. Mapping the terrain of sustainability and accounting for sustainability. In: J. Bebbington, B. O'Dwyer and J. Unerman, eds. *Sustainability Accounting and Accountability*. 2nd ed. London: Routledge, pp.15–29. <https://doi.org/10.4324/9781315848419>.

69. Tregidga, H. and Laine, M., 2021. Stand-alone and integrated reporting. In: J. Bebbington, C. Larrinaga, B. O'Dwyer and I. Thomson, eds. *Routledge Handbook of Environmental Accounting*. London and New York: Routledge, pp.108–124.
70. United Nations World Commission on Environment and Development, 1987. *Our Common Future (The Brundtland Report)*. Oxford: Oxford University Press.
71. van Dijk, A., Mount, R., Gibbons, P., Vardon, M. and Canadell, P. 2014. Environmental reporting and accounting in Australia: progress, prospects and research priorities. *Science of the Total Environment*, 473–474, pp.338–349. <https://doi.org/10.1016/j.scitotenv.2013.12.053>.