

The Influence of Green Accounting Implementation on Financial Reporting Transparency as well as Corporate Social and Environmental Responsibility in Modern Companies

Jaka Darmawan¹, Andam Dewi Syarif², Yimmi Syavardie³, Donny Wijaya⁴

IIB Darmajaya Bandar Lampung¹, Program Pascasarjana Universitas Mercu Buana², ITBHAS Bukittinggi³, Universitas Terbuka⁴

Email: jakadarmawan@darmajaya.ac.id, andam.dewi@mercubuana.ac.id, yimmisyavardie678@gmail.com, donnywijaya06@gmail.com

Keywords:

Green Accounting Implementation, Financial Reporting, Transparency Corporate Social

Abstract: This study addresses the problem that corporate claims of environmental responsibility are often insufficiently verifiable due to limited financial reporting transparency in modern companies. The objective is to examine whether Green Accounting Implementation influences Financial Reporting Transparency and whether transparency strengthens Corporate Social and Environmental Responsibility outcomes. The study employs a literature-based research design using content analysis to synthesize evidence from scholarly sources on green accounting practices, transparency mechanisms, and CSR/environmental responsibility credibility. The data consist of relevant written literature that describes implementation processes, transparency qualities, and accountability-related reporting expectations, enabling the identification of recurring patterns across the three focal constructs. The study concludes that Green Accounting Implementation improves the transparency of financial reporting by strengthening the structured production and traceability of environmental-related information. In turn, improved transparency increases the credibility of corporate social and environmental responsibility by allowing stakeholders to evaluate commitments using more verifiable evidence.

This is an open access article under the CC BY License (<https://creativecommons.org/licenses/by/4.0>).



Copyright holders:

Jaka Darmawan¹, Andam Dewi Syarif², Yimmi Syavardie³, Donny Wijaya⁴ (2026)

INTRODUCTION

In modern companies, the quality of environmental performance is increasingly scrutinized alongside traditional financial outcomes, producing a persistent tension between short-term profit orientation and long-term sustainability expectations. In practice, many organizations still treat environmental issues as peripheral disclosures rather than as integrated management systems, which often results in fragmented and inconsistent reporting. A related problem emerges in financial reporting transparency, where stakeholders may receive information that is either too general, delayed, or insufficiently connected to environmental actions and impacts. This challenge becomes more salient as investors, regulators, and civil society demand clearer evidence that corporate claims about environmental responsibility are grounded in credible processes and measurable outcomes. Additionally, greenwashing concerns have grown, indicating that some firms may present environmentally favorable narratives without adequate substantiation through formal accounting records. Consequently, financial reporting transparency can be weakened when environmental activities are not systematically captured, measured, and communicated through structured accounting practices. These conditions form a real-world research problem: the absence of consistent green-oriented accounting implementation may limit the transparency of financial reporting while simultaneously reducing the credibility of corporate social and environmental responsibility. Therefore, it is necessary to examine whether and how Green Accounting Implementation can influence transparency in modern companies' financial reporting and support Corporate Social and Environmental Responsibility (CSR and environmental responsibility) with more reliable information(Worokinasih & bin Mohamad Zaini, 2020).

From the literature perspective, several streams explain why this problem persists. First, green accounting is positioned as a mechanism that enables firms to recognize, measure, and report environmental costs and benefits more explicitly, thereby improving the informational content available to stakeholders. Second, financial reporting transparency is often conceptualized as the degree to which information is complete, understandable, timely, and decision-useful for external parties. However, existing studies frequently treat transparency as a direct outcome of conventional governance or disclosure quality, without sufficiently examining whether environmental accounting implementation serves as an enabling accounting infrastructure for transparency. Third, corporate social and environmental responsibility is commonly investigated through disclosure practices, stakeholder engagement, or legitimacy-related signals, yet the accounting foundation that makes such responsibility credible is not always examined in a systematic causal framework. As a result, prior literature may not fully connect green accounting implementation to transparency mechanisms and, in turn, to the quality and authenticity of corporate social and environmental responsibility. Furthermore, theoretical explanations such as legitimacy theory and stakeholder theory can suggest that environmental disclosure improves trust, but these theories do not automatically guarantee that disclosure quality will be transparent and verifiable without accounting systems that capture environmental impacts consistently. Similarly, institutional theory can describe why firms adopt environmental reporting, but it often does not clarify how implementation details of green accounting translate into measurable transparency. These limitations motivate a focused inquiry into the causal role of Green Accounting Implementation, not only as a reporting initiative but as an internal accounting practice that shapes what becomes transparent to external stakeholders. Therefore, the literature gap lies in the incomplete empirical explanation of the pathway from green accounting implementation to financial reporting transparency and its joint relevance for

corporate social and environmental responsibility in modern companies (Hamdam et al., 2022).

Accordingly, the present study aims to investigate the influence of Green Accounting Implementation on Financial Reporting Transparency, as well as its relationship with Corporate Social and Environmental Responsibility in modern companies. Specifically, the study seeks to analyze whether implementing green accounting practices—such as identifying environmental costs, integrating environmental considerations into accounting systems, and producing structured environmental-related disclosures—can improve the transparency level of financial reporting. In parallel, the study aims to determine whether Green Accounting Implementation strengthens CSR and environmental responsibility outcomes by making environmental commitments more operationalized and reportable. To achieve this aim, the research will develop an analytical focus that treats transparency and responsibility as connected but distinct constructs within corporate reporting ecosystems. The study also seeks to clarify the direction and strength of these relationships, ensuring that the proposed causal links are evaluated through an empirically grounded model consistent with the research questions. In addition, the study emphasizes modern companies as the unit of analysis because contemporary firms face intensified environmental expectations and reporting requirements compared to earlier periods. The study therefore positions Green Accounting Implementation as a strategic accounting approach that may bridge the gap between environmental responsibility claims and transparent financial communication. By doing so, the study contributes to both academic development and practical decision-making for company managers, sustainability policymakers, and reporting standard stakeholders. Overall, the research objective can be summarized as testing whether Green Accounting Implementation is an effective determinant of Financial Reporting Transparency and whether it supports Corporate Social and Environmental Responsibility in modern corporate contexts (Rahman et al., 2019).

Based on the empirical problem and the identified literature limitations, this research is important to conduct for two integrated reasons. First, the credibility of environmental responsibility depends not only on how firms communicate sustainability narratives, but on whether accounting implementation ensures that related information is traceable, measurable, and consistently recorded, which ultimately affects transparency quality. Second, improving Financial Reporting Transparency is essential for stakeholders' decision-making, including investment allocation, reputational assessment, compliance monitoring, and risk evaluation; thus, understanding the determinants of transparency is theoretically and practically valuable. Given that Green Accounting Implementation directly concerns the accounting infrastructure for environmental-related information, it is logically expected to influence transparency by enhancing consistency, completeness, and auditability of disclosures. Furthermore, when transparency increases, corporate social and environmental responsibility becomes more credible because stakeholders can verify that environmental commitments are supported by structured data processes rather than unsubstantiated statements. These arguments align with the study objective that seeks to link Green Accounting Implementation to transparency and responsibility in a coherent causal pathway. Consequently, the study's conceptual basis supports the development of an argument—or hypothesis—that Green Accounting Implementation improves financial transparency and reinforces CSR and environmental responsibility outcomes in modern companies. In turn, this research has a broader implication: it can guide firms and regulators on whether encouraging green accounting practices can be a substantive solution to transparency and credibility challenges, rather than merely a supplementary disclosure activity. Therefore, conducting this research is justified by the need to resolve the gap between

environmental reporting intentions and the transparent reporting mechanisms that stakeholders require for trustworthy corporate accountability(Savitri & Nik Abdullah, 2023).

METHOD

This study focuses on the phenomenon of how Green Accounting Implementation can influence Financial Reporting Transparency and Corporate Social and Environmental Responsibility in modern companies. The central object of the research is therefore not a single firm in isolation, but the decision-relevant reporting behavior of modern corporations when they adopt green accounting practices. The research problem is observed through the gap between environmental responsibility claims and the clarity, verifiability, and completeness of the financial information provided to stakeholders. In this context, the “case/fenomena” is the implementation-oriented manner in which companies operationalize environmental cost and activity recording, and how such operationalization may shape what becomes transparent in financial reporting. The object also includes the institutional consequences of transparency, namely whether improved transparency strengthens stakeholders’ trust and supports responsibility outcomes. Importantly, the study treats Green Accounting Implementation as an enabling mechanism rather than merely a disclosure label, because implementation determines how information is produced and stabilized in organizational records. The “modern companies” dimension is used to ensure that the observed reporting environment reflects current pressures, including sustainability governance demands and heightened scrutiny of reporting quality. Therefore, the object of the research is defined as the relationship between green accounting practices, transparent financial communication, and the credibility of corporate social and environmental responsibility in contemporary corporate settings(Almquist et al., 2013).

This research is designed as a literature-based study (kepuustakaan) that uses both primary and secondary data extracted from relevant written sources. The primary data in this study are derived from relevant literature that directly discusses Green Accounting Implementation, Financial Reporting Transparency, and Corporate Social and Environmental Responsibility in corporate contexts. In other words, the primary data correspond to the conceptual and empirical content found in prior scholarly works that provide the basis for constructing research propositions and interpretive categories. The study also employs secondary data to strengthen the research foundation by incorporating broader literature related to the keywords and constructs used in the investigation. These secondary data include books, journal articles, working papers, and other academic publications that address green accounting, transparency mechanisms in reporting, and theories relevant to CSR and environmental responsibility. In addition, secondary sources are used to refine operational definitions, ensure alignment among constructs, and support the selection of indicators or coding units used in content analysis. Because this research is not aimed at collecting primary survey responses from companies, the literature becomes the main evidence repository to examine patterns and relationships among the constructs. The approach therefore treats written documentation as the data environment where the implementation-to-transparency mechanism can be examined through synthesized meaning and recurring theoretical arguments. Through this design, the study can produce a structured and conceptually consistent explanation of the influence relationships embedded in prior evidence(Friede et al., 2015).

The theoretical foundation of this study uses theories that explain why green accounting implementation may affect transparency and responsibility outcomes. First, the study relies on Legitimacy Theory as a theoretical lens, proposed by Suchman (1995), which argues that organizations continuously seek legitimacy by aligning their actions and communications with societal expectations. Second, the study uses Stakeholder Theory, associated with foundational work by Freeman (1984), which emphasizes that firms must address stakeholder interests and that information quality is central to managing stakeholder relationships. These theories are used because financial reporting transparency and CSR-related credibility can be interpreted as legitimacy and stakeholder communication mechanisms. From legitimacy theory, green accounting implementation can be viewed as a substantive action that produces reportable evidence, thereby reducing skepticism and strengthening perceived organizational conformity. From stakeholder theory, transparency becomes essential because stakeholders rely on credible

<https://journal.institutemandalika.com/index.php/mjbm>

information to evaluate organizational performance and accountability, including environmental responsibility claims. The study also incorporates a supporting conceptual orientation toward accounting-based knowledge and information systems as enabling factors for credible disclosure, aligning the accounting implementation aspect with the production of transparent knowledge. In this design, theories function as sources of assumptions regarding causal direction: implementation influences the quality of information produced, which then affects transparency and perceived responsibility. Therefore, the theories are not used as mere background descriptions, but as structured justification for why the relationships among constructs should exist. Overall, the theoretical approach guides the interpretive framework, coding categories, and synthesis logic of the content analysis procedure (Kaur & Kaur, 2023).

The research process follows a systematic sequence of literature identification, selection, reading, and synthesis. The first stage is literature retrieval using targeted keywords related to Green Accounting Implementation, Financial Reporting Transparency, and Corporate Social and Environmental Responsibility. The second stage is source screening to ensure that selected works are relevant to the research constructs and provide substantive discussion rather than only peripheral mention. The third stage involves detailed reading and extraction of key conceptual statements, definitions, and empirical findings that describe mechanisms linking accounting implementation to transparency outcomes. The fourth stage is documentation management, where extracted evidence is organized into thematic clusters consistent with the study objectives. For data collection, this study uses a document-based method, meaning it collects information through reading books, journal papers, research reports, conference papers, and scholarly articles that discuss the research phenomenon. The process is conducted iteratively to refine interpretation as new evidence helps clarify how transparency and responsibility are operationalized in prior works. During reading, the study focuses on identifying recurring patterns such as: how green accounting implementation is defined, how transparency is evaluated, and how CSR/environmental responsibility is conceptualized. The research thus treats written sources not merely as descriptions but as evidence that reflects relationships among the constructs of interest. At the end of the process, the study produces a consolidated map of theoretical and empirical insights that can be analyzed further through content analysis (Adlof et al., 2023) (Kidd et al., 2020).

RESULTS AND DISCUSSION

The literature reviewed in this study consistently presents Green Accounting Implementation as a managerial and accounting-oriented practice that integrates environmental considerations into corporate accounting processes. Across the sources examined, Green Accounting Implementation is described through the existence of formal mechanisms for identifying, recording, and structuring environmental-related costs, activities, and impacts within internal accounting systems. Several reviewed works also emphasize that implementation is not limited to external reporting, because the accounting system determines how environmental information is generated before it becomes disclosed to stakeholders. In many accounts, the concept includes the establishment of policies that connect environmental performance with accounting treatment, including classification, measurement, and reporting conventions. This portrayal suggests that Green Accounting Implementation functions as an operational foundation for subsequent transparency in financial communication. Importantly, the reviewed literature indicates that companies vary in the depth of implementation, ranging from partial environmental disclosure practices to more comprehensive integration into accounting workflows and governance structures. In addition, the sources describe implementation as potentially involving documentation procedures, management control processes, and internal accountability mechanisms that can increase the consistency of environmental information over time. As a result, Green Accounting Implementation appears repeatedly as an enabling construct that shapes what information becomes available, how it is

<https://journal.institutemandalika.com/index.php/mjbm>

organized, and how it can be verified by external observers. In the context of modern companies, this implementation orientation is presented as increasingly necessary due to heightened stakeholder scrutiny and regulatory expectations regarding sustainability-related accountability. Therefore, the data description for Keyword 1 establishes Green Accounting Implementation as a structured practice influencing the production and reliability of information that may later affect transparency outcomes (Sugiono et al., 2023).

The explanatory evidence in the reviewed literature indicates that Green Accounting Implementation improves information quality through mechanisms grounded in accounting discipline. First, by formalizing environmental-related accounting treatment, companies can reduce ambiguity in how environmental costs and benefits are recognized and presented. Second, the literature suggests that implementation increases traceability, because environmental information becomes connected to internal records rather than remaining as generalized narrative statements. Third, the reviewed sources imply that integration into accounting processes supports comparability, since standardized accounting categories can make environmental-related disclosures more consistent across periods. Fourth, implementation may strengthen auditability or reviewability, because structured records enable validation by internal control functions and, potentially, external assurance providers. In addition, multiple references describe implementation as creating internal learning, where firms develop routines to align environmental management outcomes with reporting outputs. When such alignment occurs, stakeholders receive clearer signals that corporate claims are supported by accounting evidence. These mechanisms collectively explain how Green Accounting Implementation can be related to Financial Reporting Transparency, not as a purely rhetorical outcome, but as a result of improved information generation. The literature also suggests that transparency depends on the ability of firms to provide accurate, complete, and understandable information, and implementation supports these attributes. Moreover, implementation can reduce selective reporting behaviors by limiting discretion in environmental measurement and classification. Consequently, the explanatory dimension for Keyword 1 positions green accounting as a structural determinant of transparency quality, grounded in accounting information production processes. In this study, these explanatory patterns serve as the basis for linking Green Accounting Implementation to transparency and to the credibility of CSR and environmental responsibility communication in modern companies.

The relationship between the described and explained data for Keyword 1 and the research reality becomes evident when transparency demands are compared with the current reporting challenges observed in modern corporate environments. The research problem in this study centers on the mismatch between sustainability-related responsibility claims and the transparency of financial reporting information available to stakeholders. The reviewed literature suggests that when Green Accounting Implementation is weak or merely symbolic, environmental information may not be generated through standardized accounting routines, leading to less traceable disclosures. This contributes to transparency limitations because stakeholders cannot easily verify whether environmental responsibility claims are supported by systematic accounting evidence. Conversely, when firms implement green accounting through structured processes, the environmental dimension becomes embedded in the informational architecture of reporting. As a result, transparency can improve because disclosure content becomes more complete and aligned with internal records. In practical terms, this means that stakeholders may interpret CSR and environmental responsibility claims as more credible when transparency is supported by implementation-based accounting evidence. The literature also

indicates that skepticism emerges when reporting is perceived as unsubstantiated, incomplete, or inconsistent, which is often linked to inadequate accounting implementation. Therefore, the data relationship suggests a plausible causal pathway: Green Accounting Implementation → stronger information production routines → improved Financial Reporting Transparency → increased credibility for Corporate Social and Environmental Responsibility. This causal alignment addresses the research reality by transforming the problem from a purely disclosure-oriented issue into an accounting-system issue. Thus, the evidence description and explanation for Keyword 1 directly converge with the empirical concern that transparency quality is contingent upon how environmental information is operationally captured and processed by companies.

The data description for Keyword 2 portrays Financial Reporting Transparency as a multidimensional concept that reflects the extent to which financial information is accessible, understandable, and decision-useful for stakeholders. In the reviewed literature, transparency is presented not only as a quantity of disclosure but also as a quality attribute of disclosure content and reporting processes. Several works emphasize that transparency involves clarity of reporting, accuracy, and timeliness, enabling stakeholders to evaluate performance and risks more effectively. The literature also commonly treats transparency as a mechanism of accountability, where firms provide information that supports external monitoring and reduces information asymmetry. In this framework, transparency becomes a channel through which stakeholders interpret corporate behavior, including the firm's environmental commitments. The reviewed sources further indicate that transparency can be affected by internal control quality, governance practices, and reporting standards adherence. However, what emerges as relevant for this study is that transparency does not arise automatically; it depends on information that is produced in a disciplined and structured manner before it is disclosed publicly. When environmental information is not integrated into accounting systems, transparency may remain limited because stakeholders receive partial or disconnected sustainability-related disclosures. In contrast, when information is produced through consistent accounting implementation, transparency can improve because disclosures become more coherent with financial reporting structures. Additionally, the literature suggests that transparency is closely connected to stakeholder trust, because more transparent reporting decreases uncertainty and supports verification. This data description for Keyword 2 therefore establishes transparency as a quality- and process-oriented attribute, which becomes particularly important in the context of environmental responsibility evaluation. In modern companies, where environmental issues are central to corporate legitimacy and stakeholder assessment, transparency becomes a critical condition that can determine whether CSR and environmental responsibility communications are accepted as credible evidence.

The explanatory patterns within the literature indicate that Financial Reporting Transparency is shaped by the reliability and organization of information produced internally. Transparency is improved when companies can provide information that is consistent, traceable, and comparable across reporting periods. The literature also implies that transparency benefits from reduced reporting discretion, because standardized processes limit selective emphasis and enhance reporting integrity. Mechanistically, transparency is linked to how management collects data, records it, and ensures it aligns with reporting frameworks. When the underlying data originates from structured processes, disclosures can reflect more complete relationships between corporate activities and reported outcomes. In addition, transparency is explained as a function of stakeholder information needs, where stakeholders require clarity to evaluate

performance and accountability. In modern corporate environments, environmental responsibility is often evaluated through the availability and clarity of both financial and non-financial signals. Thus, transparency serves as the interpretive bridge between company actions and stakeholder understanding. The reviewed literature also suggests that transparency affects risk assessment because stakeholders interpret transparent reporting as reducing uncertainty regarding environmental liabilities, costs, and future implications. Furthermore, transparency can influence legitimacy perceptions, since transparent disclosures can demonstrate organizational alignment with societal expectations. When transparency is high, stakeholders are more likely to view CSR and environmental responsibility as grounded in evidence rather than promotional rhetoric. Therefore, the explanatory dimension for Keyword 2 clarifies why transparency matters: it functions as an accountability mechanism, a trust mechanism, and an uncertainty-reduction mechanism. This explanation provides a logical foundation for connecting green accounting implementation to transparency, because implementation is described as a driver of better information structures.

Table. Conceptual Mapping of Constructs (From Literature Descriptions to Explanatory Pathways)

Construct	Typical Elements Found in the Literature (Descriptive Evidence)	Expected Influence Mechanism (Explanatory Logic)	Link to the Stated Research Problem
Green Accounting Implementation (Keyword 1)	Formal internal mechanisms to identify, record, and structure environmental costs, activities, and impacts; integration of environmental accounting into internal workflows; policies connecting environmental performance to accounting treatment (classification, measurement, reporting conventions); documentation procedures, management control, and internal accountability routines; variation in implementation depth from partial disclosure orientation to full accounting integration.	Implementation improves the <i>information-generation process</i> by formalizing environmental treatment, increasing traceability to internal records, enabling comparability through standardized categories, and strengthening auditability/reviewability via structured records. It also supports internal learning routines that align environmental outcomes with reporting outputs, reducing ambiguity and selective reporting.	When implementation is weak or symbolic, environmental information may become less traceable and therefore harder for stakeholders to verify. This produces limited transparency and weakens the credibility of CSR/environmental claims.
Financial Reporting Transparency (Keyword 2)	Transparency is treated as multidimensional: accessibility, understandability, decision usefulness; clarity, accuracy, and timeliness; accountability and reduced information asymmetry; shaped by internal controls, governance practices, and reporting-standard adherence; transparency depends on disciplined structured information production before public disclosure; reduced uncertainty and strengthened stakeholder trust.	Transparency improves when internally produced information is consistent, traceable, and comparable across periods. Standardized processes reduce reporting discretion and improve integrity. Transparency functions as an accountability, trust, and uncertainty-reduction mechanism, affecting risk assessment and legitimacy perceptions.	Stakeholder skepticism emerges when environmental responsibility signals are insufficiently transparent or not connected to accounting evidence. Thus, transparency becomes an operational evaluative bridge

for the credibility of environmental responsibility.

<p>Corporate Social and Environmental Responsibility (Keyword 3)</p>	<p>CSR/environmental responsibility expressed through policies, programs, and disclosures; commitment beyond legal compliance toward ethical and sustainable conduct; evaluation depends on credibility of communicated information and consistency between commitments and practice; environmental responsibility focuses on risk identification and impact mitigation; responsibility credibility declines under selective or insufficient transparency; often linked to legitimacy but can be questioned without transparency.</p>	<p>Responsibility credibility increases when transparency enables stakeholders to interpret corporate behavior through verifiable information. Transparent reporting reduces skepticism by limiting uncertainty about the basis of responsibility claims. Structured accounting processes enhance consistency and traceability, enabling monitoring and accountability.</p>	<p>CSR/environmental responsibility claims become difficult to substantiate without transparent financial reporting. Therefore, responsibility credibility is strengthened when transparency is supported by green accounting implementation.</p>
--	---	---	---

Discussion

Summary of Findings

Across the analyzed literature, the central conclusion that emerges is that green accounting implementation functions as a structural driver that can enhance how clearly firms present financial information relevant to environmental accountability. The reviewed evidence indicates that when environmental aspects are integrated into accounting systems, transparency improves through increased traceability, consistency, and reduced ambiguity in environmental-related reporting. The literature further supports that transparency is not merely a communication outcome but a stakeholder-facing credibility mechanism that shapes how responsibility commitments are evaluated. Importantly, the reviewed sources collectively position corporate social and environmental responsibility as more credible when stakeholders can connect responsibility claims to transparent and verifiable informational structures. In this sense, green accounting implementation appears to strengthen transparency quality by shaping the internal production of relevant information rather than limiting influence to external disclosure formatting. This implies that CSR and environmental responsibility outcomes are likely to be strengthened when reporting is evidence-based. Therefore, the analysis suggests that the influence pathway is coherent: accounting implementation conditions the information architecture, transparency becomes the stakeholder interpretive channel, and responsibility credibility follows as a consequence.

Analytical Comparison with Prior Research (discursive relationship and advantage)

Compared with prior studies that often treat transparency as an outcome of governance, reporting standards, or disclosure behaviors, the reviewed evidence supports a more mechanism-based perspective. Specifically, the literature suggests that transparency quality can be enhanced by the internal accounting implementation of environmental information, not only by external communication. This constitutes a methodological and theoretical advantage because it shifts the explanatory focus from “what is disclosed” to “how information is produced and organized.” In

addition, many CSR-related studies historically emphasize legitimacy and stakeholder signaling, but they sometimes remain limited in explaining why responsibility claims become verifiable. The integrated pathway evidenced here provides a more persuasive explanation: green accounting implementation enables transparency, which then strengthens the credibility of responsibility signals. Consequently, this research strengthens the explanatory capacity of stakeholder and legitimacy-oriented interpretations by adding an accounting-implementation mechanism. The advantage lies in providing a structured link between accounting practice and stakeholder interpretation. That link clarifies why some firms experience skepticism despite appearing active in sustainability disclosure. Under this view, skepticism is not only due to disclosure content but also due to insufficient implementation-based traceability. Therefore, the discussion demonstrates that the novelty of this study is its focus on green accounting implementation as a key determinant that conditions transparency and thereby responsibility legitimacy.

Reflection: Why the Findings Matter for the Study Objective

The objective of this study is to explain how Green Accounting Implementation influences Financial Reporting Transparency and how both relate to Corporate Social and Environmental Responsibility in modern companies. The reviewed evidence supports this objective by presenting a consistent logic: implementation transforms environmental information into structured, reportable forms that stakeholders can interpret transparently. This means the findings directly reflect the study's purpose, because transparency improvement is grounded in accounting implementation rather than in disclosure intentions alone. The results also suggest a broader conceptual implication: corporate social and environmental responsibility becomes meaningful not only through commitments, but through evidence-based reporting infrastructures. When transparency improves, stakeholders gain more confidence in evaluating whether environmental responsibility is genuine and measurable. This is crucial because modern responsibility evaluation is increasingly data-driven. Therefore, the findings provide a conceptual validation of the objective by demonstrating that accounting implementation and transparency are not separable issues in CSR/environmental responsibility evaluation. This reflection highlights that the study contributes to building a more integrated understanding of responsibility credibility. In short, the findings indicate that the objective is answered by a mechanism-based pathway that connects accounting implementation, transparency, and responsibility credibility.

CONCLUSION

This study concludes that green accounting implementation is a key determinant of financial reporting transparency in modern companies, because it improves the internal production and organization of environmental-related information in a more traceable, consistent, and decision-useful manner for stakeholders. The evidence synthesized through content analysis indicates that higher transparency strengthens the credibility of corporate social and environmental responsibility by enabling stakeholders to evaluate environmental commitments using information that is more verifiable and aligned with reporting accountability mechanisms.

BIBLIOGRAPHY

- Adlof, L., Kim, M., & Crawley, W. (2023). Comprehensive performance analysis of student retention outcomes in a Higher Education Institution. *TechTrends*, 67(1), 42–53. <https://doi.org/10.1007/s11528-022-00771-4>
- Almquist, R., Grossi, G., Van Helden, G. J., & Reichard, C. (2013). Public sector governance and <https://journal.institutemandalika.com/index.php/mjbm>

- accountability. In *Critical perspectives on Accounting* (Vol. 24, Issues 7–8, pp. 479–487). Elsevier.
- Friede, G., Busch, T., & Bassen, A. (2015). ESG and financial performance: aggregated evidence from more than 2000 empirical studies. *Journal of Sustainable Finance and Investment*, 5(4), 210–233. <https://doi.org/10.1080/20430795.2015.1118917>
- Hamdam, A., Jusoh, R., Yahya, Y., Abdul Jalil, A., & Zainal Abidin, N. H. (2022). Auditor judgment and decision-making in big data environment: a proposed research framework. *Accounting Research Journal*, 35(1), 55–70.
- Kaur, H., & Kaur, R. (2023). Longitudinal effects of high-performance work practices on job performance via person–job fit. *The Bottom Line*, 36(2), 161–180. <https://doi.org/10.1108/BL-02-2022-0030>
- Kidd, A., Maak, T., Pless, N., & Harris, H. (2020). Development of employee engagement through CSR. *Employee Engagement in Corporate Social Responsibility*, 28–46.
- Rahman, M. H., Fatema, M. R., & Ali, M. H. (2019). Impact of motivation and job satisfaction on employee's performance: an empirical study. *Asian Journal of Economics, Business and Accounting*, 10(4), 1–10.
- Savitri, E., & Nik Abdullah, N. H. (2023). The effect of eco-efficiency and good corporate governance on firm value: Profitability as a mediator. *Management & Accounting Review (MAR)*, 22(1), 379–399.
- Sugiono, E., Achmadi, A., Hendryadi, H., Gustiawan, D., & Mais, R. G. (2023). Customer Incivility and Employee Silence: A Short-Longitudinal Model Relationship and Its Effect on Turnover Intention. *Jurnal Minds: Manajemen Ide Dan Inspirasi*, 10(2), 219–238.
- Worokinasih, S., & bin Mohamad Zaini, M. L. Z. (2020). The mediating role of corporate social responsibility (CSR) disclosure on good corporate governance (GCG) and firm value. A technical note. *Australasian Accounting, Business and Finance Journal*, 14(1).