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Social and Environmental Accounting: A Tool for Sustainable Economic Governance

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Abstract

In recent decades, an excessive focus on financial indicators and short-term economic growth, without sufficient attention to social and environmental consequences, has created significant challenges for economic sustainability and social welfare. This situation highlights the necessity of reconsidering the role of accounting information systems and moving toward more innovative accounting approaches. Social and environmental accounting, as an emerging branch of accounting, seeks to identify, measure, and report the social and environmental impacts of economic activities and can play a significant role in strengthening sustainable economic governance. The present study aims to examine and clarify the role of social and environmental accounting as a tool for sustainable economic governance through a systematic review of the scientific literature. In terms of methodology, this research is descriptive–analytical and was conducted using a systematic literature review approach. Relevant studies published in reputable national and international scientific databases were screened and selected, and their contents were analyzed using qualitative content analysis. The findings indicate that social and environmental accounting, by enhancing transparency and accountability and reducing information asymmetry, provides a basis for improving policymaking and managerial decision-making processes and can contribute to directing investments toward sustainable activities. Nevertheless, challenges such as the absence of unified standards, difficulties in measuring non-financial impacts, implementation costs, and the risk of symbolic reporting limit the effectiveness of this approach. The findings of this study emphasize the necessity of developing institutional frameworks and standardizing social and environmental accounting in order to ensure their effective application in sustainable economic governance.

Keywords: Social accounting, Environmental accounting, Sustainable economic governance.

1 | Introduction

In recent decades, economic development driven primarily by financial growth and short-term profitability, with limited consideration of social and environmental consequences, has emerged as one of the most critical

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global challenges. Unsustainable economic growth has contributed to the depletion of natural resources, rising pollution levels, social inequality, and a decline in quality of life, thereby underscoring the urgent need to transition toward a sustainable economy. Sustainable development inherently requires the simultaneous integration of economic, social, and environmental dimensions in order to mitigate ecological threats and social disparities while ensuring long-term societal welfare. Traditional accounting information systems predominantly focus on financial performance and often fail to provide adequate information for assessing the non-financial impacts of organizational activities. Consequently, the need for innovative accounting approaches has become increasingly evident.

Social and environmental accounting has emerged as both a research field and a practical framework in response to these challenges. Extending beyond purely financial considerations, this branch of accounting is concerned with the identification, measurement, reporting, and analysis of the social and environmental impacts of organizational activities. In the academic literature, social and environmental accounting has been introduced as a mechanism for enhancing transparency, accountability, and the provision of relevant information to stakeholders for ethical and strategic decision-making. Such information can assist managers, investors, policymakers, and society in understanding the actual impacts of economic activities on communities and the environment, thereby enabling the formulation of corrective and sustainable measures [1].

Despite the substantial growth of research in this field, significant theoretical and practical challenges remain regarding the establishment of unified frameworks, standardized reporting practices, and integration with governance mechanisms. The concept of sustainable governance, which encompasses transparency, accountability, participation, and equity, can be strengthened through the information generated by social and environmental accounting. However, many studies have not yet comprehensively examined the relationship between this form of accounting and economic governance processes. This issue is particularly evident in developing countries, where weak institutional structures, insufficient reporting standards, and limited practical tools for implementation have constrained the widespread adoption of social and environmental accounting [2].

Furthermore, traditional reporting practices in environmental and social accounting are often symbolic in nature and insufficiently aligned with sustainable development objectives, such that disclosed information may fail to reflect genuine improvements in corporate sustainability performance. Recent studies have also demonstrated that weaknesses in measurement and reporting frameworks result in a lack of reliable information for policy analysis and decision-making. Therefore, the development of a coherent and scientifically grounded framework capable of defining and advancing social and environmental accounting as an effective governance instrument for a sustainable economy represents a critical need in both academic literature and professional practice [3].

This study addresses an important gap in the existing literature on social and environmental accounting by examining its role not merely as a reporting mechanism, but as a governance instrument for promoting sustainable economic development. Although prior studies have extensively explored sustainability reporting, environmental disclosure, and corporate social responsibility, limited attention has been devoted to the integration of social and environmental accounting within broader economic governance frameworks. Furthermore, much of the existing research has focused primarily on developed economies, while insufficient evidence is available regarding the institutional and operational challenges faced by developing countries. Previous studies have also tended to examine environmental and social reporting independently rather than investigating their combined contribution to transparency, accountability, and evidence-based policymaking. Accordingly, this study seeks to bridge these gaps by providing a systematic and integrated analysis of how social and environmental accounting can strengthen sustainable economic governance and support the achievement of long-term sustainable development objectives.

The remainder of this paper is organized as follows. Section 2 reviews the prior literature related to social and environmental accounting and its role in sustainable economic systems. Section 3 explains the research methodology, including the systematic literature review approach, data collection procedures, and qualitative content analysis. Section 4 presents and discusses the main findings, with particular emphasis on the opportunities and challenges of social and environmental accounting in the context of sustainable economic governance. Finally, Section 5 concludes the study by summarizing the key findings, discussing theoretical and practical implications, and offering recommendations for future research in this field.

2 | Literature Review

2.1 | Social and Environmental Accounting

Social and environmental accounting refers to a set of accounting practices that extend beyond traditional financial reporting to identify, measure, report, and evaluate the social and environmental impacts of economic activities on society and the natural environment. This branch of accounting has emerged with the aim of enhancing accountability, transparency, and the sustainable performance of organizations. It seeks to document and communicate the interactions among business entities, social stakeholders, and the environment in a manner that supports ethical, strategic, and policy-oriented decision-making. Existing studies indicate that social and environmental accounting first emerged in the 1970s as a non-conventional form of accounting and gradually evolved into an established academic and practical approach within organizations. Through this approach, companies are able to better understand and disclose the impacts of their activities on social issues, such as human rights, employment, and community welfare, as well as environmental concerns, including pollution, natural resource consumption, and waste management [1]. In this regard, review studies have emphasized that Social and Environmental Accounting (SEA) encompasses not only environmental reporting but also social issues and the ethical responsibilities of organizations toward stakeholders. With increasing societal pressures and evolving institutional structures, the information generated through SEA is expected to be reliable, relevant, and comparable. Empirical evidence suggests that this form of accounting can contribute to enhancing corporate value, stakeholder satisfaction, and social legitimacy.

Research further demonstrates that one of the principal objectives of social and environmental accounting is to enhance corporate transparency and accountability toward society and the environment, thereby enabling stakeholders to evaluate organizational performance not only from a financial perspective but also from social and environmental dimensions. Such disclosures may include information related to energy consumption, greenhouse gas emissions, social development projects, employee rights, impacts on local communities, and similar issues [4]. Moreover, within the academic literature, social and environmental accounting has increasingly been recognized as a key instrument for supporting the Sustainable Development Goals (SDGs). Scholars argue that social and environmental responsibility reporting enables managers and policymakers to utilize non-financial information in making decisions that promote sustainable development and balance economic profitability, social progress, and environmental protection. Social and environmental accounting is therefore more than a reporting mechanism; it functions as a communicative language between organizations and society by providing valuable information regarding ethical commitments, social responsibilities, and environmental impacts. In doing so, it clarifies the intersection between the economy, society, and nature, which is essential for advancing sustainable economic systems and improving governance practices [1]. A sustainable economy is defined as a value-based, dynamic, and balanced economic system that satisfies the needs of all living species in the present while remaining within ecological and social boundaries and without compromising the ability of future generations and living species to meet their own needs [5].

Recent studies have highlighted that social and environmental accounting is increasingly associated with broader Environmental, Social, and Governance (ESG) frameworks and sustainability-oriented corporate governance systems. The growing demand for non-financial disclosure has encouraged organizations to integrate environmental and social considerations into strategic management and long-term value creation processes. In this context, social and environmental accounting is no longer viewed solely as a reporting mechanism but rather as an essential governance instrument for improving transparency, stakeholder engagement, and institutional accountability. Recent literature also indicates that the expansion of sustainability reporting standards and ESG assurance practices has strengthened the role of accounting in supporting sustainable decision-making and reducing information asymmetry between corporations and stakeholders [6], [7].

Furthermore, contemporary research emphasizes that the effectiveness of social and environmental accounting depends largely on institutional structures, regulatory oversight, and the credibility of sustainability disclosures. Scholars have argued that inconsistencies in reporting standards, weak assurance mechanisms, and symbolic disclosure practices continue to undermine the reliability and comparability of sustainability-related information. At the same time, recent critical reviews suggest that integrating institutional theory into social and environmental accounting research can provide a deeper understanding of how organizations respond to sustainability pressures and governance expectations. Such perspectives demonstrate that social and environmental accounting has evolved into a multidimensional field that connects accounting practices with broader issues of governance, legitimacy, and sustainable development in modern economic systems [8–10].

2.2 | Social and Environmental Accounting in a Sustainable Economy

Social and environmental accounting is a form of accounting that, in addition to financial information, measures and reports the social and environmental impacts of organizational activities in order to enhance accountability toward stakeholders. In the academic literature, this field is commonly recognized as a component of sustainability accounting, which integrates social, environmental, and economic responsibilities. Previous studies have shown that sustainability accounting involves the reporting and recording of information related to social and environmental impacts and plays an important role in managerial decision-making aimed at achieving sustainable development [11]. Environmental accounting, in particular, focuses on costs associated with pollution, resource consumption, and environmental protection, thereby enabling companies to incorporate these impacts into their reporting practices [12]. In many developing countries, review studies have highlighted the significance of this discipline. For example, the study entitled “A Review of Social and Environmental Accounting Research” demonstrated that existing research has addressed various topics, including reporting methods, corporate social responsibility, and critical theoretical perspectives [1]. Arab et al. [13] also examined auditors’ accountability behavior regarding environmental issues using social role analysis.

Within the international literature, environmental accounting has experienced substantial growth over the past two decades, with increasing attention devoted to topics such as carbon footprints, environmental costs, and their integration into decision-making processes. Social accounting, meanwhile, examines the impacts of corporations on society and diverse stakeholder groups. Studies indicate that this approach can assist organizations in strengthening their social legitimacy and long-term sustainability. Unlike traditional accounting, social and environmental accounting incorporates the measurement and analysis of non-financial social and environmental information in order to facilitate more sustainable strategic decisions. One of its primary objectives is to enhance transparency and accountability regarding corporate social and environmental responsibilities, which is reflected in sustainability reporting practices. Consequently, the adoption of social and environmental accounting enables organizations not only to manage and report their financial performance but also to assess and communicate their broader social and environmental impacts, thereby aligning organizational practices with the objectives of sustainable development [14].

Recent scholarship has increasingly emphasized that social and environmental accounting constitutes a fundamental pillar of sustainable economic systems because it enables organizations and policymakers to integrate environmental and social externalities into economic decision-making processes. Unlike traditional accounting approaches that focus primarily on financial outcomes, sustainability-oriented accounting systems facilitate a broader evaluation of organizational performance by incorporating ecological impacts, stakeholder welfare, and long-term resource efficiency. Contemporary studies argue that the growing global emphasis on ESG practices, green finance, and climate accountability has strengthened the strategic importance of social and environmental accounting in supporting sustainable economic transitions. In this regard, sustainability accounting has become closely associated with corporate governance quality, institutional transparency, and responsible investment practices, all of which contribute to the achievement of sustainable development objectives [15].

Furthermore, recent research suggests that sustainable economies require integrated governance frameworks in which accounting systems actively support environmental protection, social responsibility, and institutional accountability. Environmental management accounting, for example, has been identified as an effective mechanism for improving environmental performance, stimulating green innovation, and enhancing sustainable production processes, particularly in developing and emerging economies. At the same time, critical reviews in the literature emphasize that the effectiveness of social and environmental accounting remains constrained by persistent challenges, including fragmented reporting standards, limited comparability of sustainability disclosures, and insufficient regulatory oversight. Consequently, the successful contribution of social and environmental accounting to sustainable economies depends on the establishment of unified governance frameworks, credible assurance mechanisms, and stronger alignment between accounting practices and sustainability-oriented public policies [16]. Based on the issues discussed in the literature review, Figure 1 presents the conceptual framework of the study in a schematic form. The model illustrates the role of social and environmental accounting in enhancing transparency, accountability, sustainable governance, and long-term sustainable economic development, while also highlighting the enabling factors and major implementation challenges.

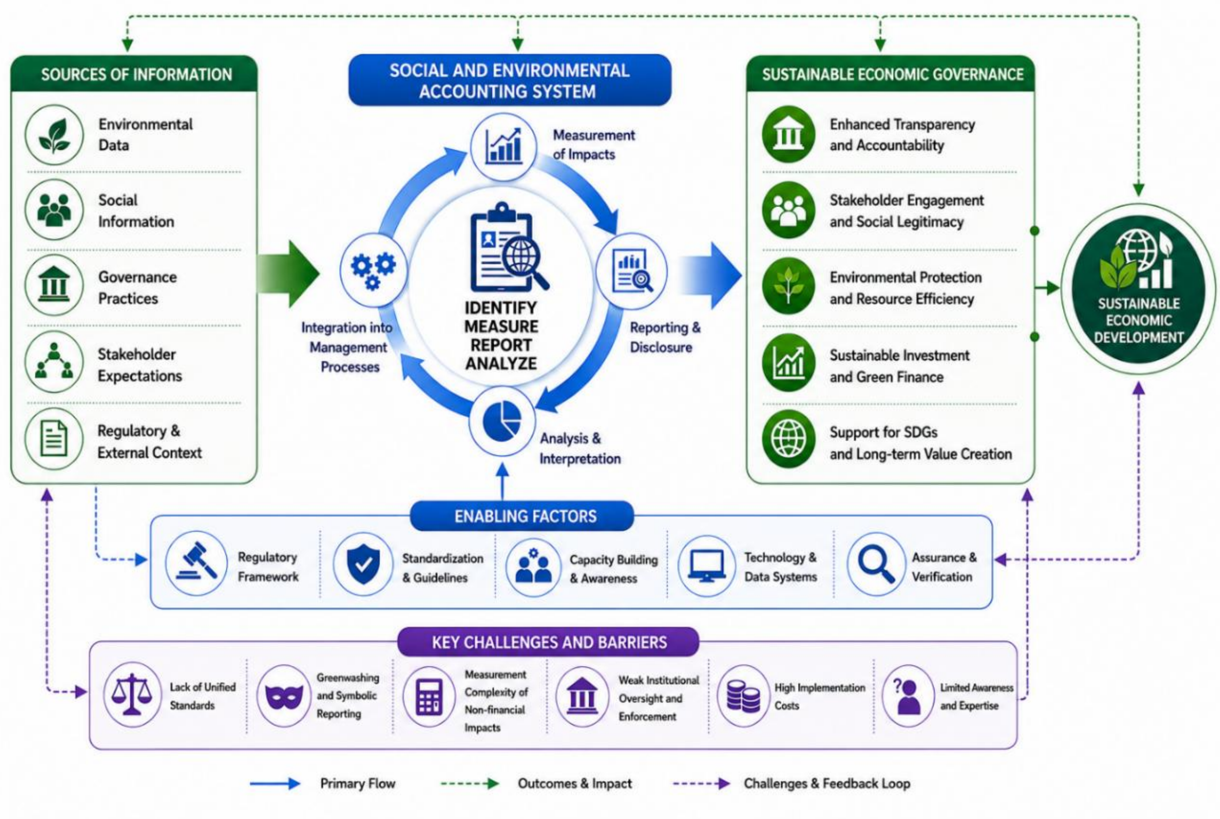

Fig. 1. Conceptual framework of social and environmental accounting in sustainable economic governance.

3 | Research Methodology

The present study is applied in terms of purpose and descriptive–analytical in nature, employing a systematic literature review approach. To achieve the objectives of the study, a comprehensive search was conducted using keywords such as “social accounting,” “environmental accounting,” “sustainability accounting,” "economic governance," and "sustainable development" in both Persian and English. The search process covered reputable national and international scientific databases, including the Scientific Information Database (SID), Civilica, Scopus, Web of Science, Science Direct, Springer, and MDPI.

Table 1. Main themes identified in social and environmental accounting studies.

Subcategories (Core Concepts)	Main Category	Frequency (Number of Articles)
Disclosure of social and environmental information, stakeholder accountability, and enhancement of public trust	Institutional transparency and accountability	19
Equal stakeholder access to non-financial information, and improvement of decision-making quality	Reduction of information asymmetry	16
Evidence-based policymaking, institutional oversight, and legitimacy of economic governance	Sustainable economic governance	14
Sustainable managerial decision-making, green economic policymaking, and impact assessment	Support for sustainable decision-making	15
Green investment, sustainable finance, optimal resource allocation	Direction of investments	13
Integration of economic, social, and environmental dimensions, and achievement of SDGs	Alignment with SDGs	17
Social trust, corporate accountability, and the reduction of social conflicts	Social legitimacy of organizations	12
Absence of common reporting frameworks, weak comparability	Lack of unified standards	18
Qualitative nature of impacts, uncertainty, and measurement errors	Challenges in measuring non-financial impacts	14
Financial costs, lack of expertise, and weak infrastructure	Costs and implementation constraints	15
Symbolic disclosure, promotional use of reports	Symbolic reporting and greenwashing	11
Resistance from economic stakeholders, conflicts of interest, and political pressures	Institutional and organizational resistance	9

4 | Results and Discussion

The findings of the present study indicate that social and environmental accounting has evolved beyond a conventional reporting practice and now plays a substantial role in promoting sustainable economic governance. The qualitative content analysis of the reviewed studies demonstrates that this form of accounting contributes significantly to enhancing institutional transparency and accountability by disclosing information related to the social and environmental consequences of economic activities. Such disclosures enable governments, organizations, and other stakeholders to evaluate organizational performance more comprehensively and strengthen public trust in governance processes. In this regard, transparency generated through social and environmental accounting can improve institutional legitimacy and encourage more responsible managerial behavior.

Another important finding of this study concerns the role of social and environmental accounting in reducing information asymmetry among stakeholders. Traditional accounting systems primarily focus on financial indicators and often neglect non-financial dimensions that are critical for sustainable development. By providing broader access to environmental and social information, social and environmental accounting enables investors, policymakers, and society to make more informed and evidence-based decisions. This reduction in information asymmetry is particularly important in the context of sustainable investments, as investors increasingly seek reliable information regarding environmental performance, social responsibility, and long-term organizational sustainability. Consequently, social and environmental accounting can facilitate the allocation of financial resources toward sustainable and environmentally responsible activities.

The analysis also highlights the contribution of social and environmental accounting to sustainable policymaking and governance. Governments and regulatory institutions require accurate and comprehensive information in order to evaluate the real impacts of economic policies on environmental quality, social welfare, and resource management. The findings suggest that social and environmental accounting provides a valuable informational basis for evidence-based policymaking and supports the development of governance mechanisms that integrate economic growth with environmental protection and social justice. In this sense, the integration of accounting information with sustainability objectives can strengthen institutional oversight and improve the effectiveness of economic governance frameworks. Furthermore, the reviewed studies reveal that social and environmental accounting enhances the social legitimacy of organizations by demonstrating their commitment to ethical responsibilities and sustainable practices. Public disclosure of environmental and social performance can improve stakeholder confidence and reduce conflicts between economic development and environmental preservation. Organizations that actively adopt sustainability-oriented accounting practices are more likely to achieve stronger reputational advantages and maintain long-term relationships with stakeholders. This finding is consistent with the growing international emphasis on corporate sustainability reporting and accountability.

Despite these opportunities, the findings also indicate that the implementation of social and environmental accounting is associated with several significant challenges. One of the most critical barriers is the absence of unified and mandatory reporting standards at national and international levels. The lack of standardized frameworks reduces the comparability, consistency, and reliability of reported information, thereby limiting its usefulness for decision-making and policy evaluation. In many cases, organizations employ different reporting approaches and measurement criteria, which creates substantial difficulties for stakeholders attempting to assess sustainability performance across firms and industries.

Another major challenge relates to the complexity of measuring social and environmental impacts. Many environmental and social outcomes are qualitative, long-term, and difficult to quantify in monetary terms. As a result, organizations often face considerable uncertainty and measurement error when attempting to incorporate such impacts into accounting systems. This challenge is further intensified in developing countries, where insufficient technological infrastructure, limited professional expertise, and weak institutional capacities hinder the effective implementation of advanced sustainability accounting practices.
The findings also suggest that implementation costs constitute a major obstacle to the widespread adoption of social and environmental accounting. Establishing comprehensive sustainability reporting systems requires significant financial investment, specialized human resources, and technological capabilities. For many organizations, particularly those operating in developing economies, these requirements may exceed available resources and create resistance toward adopting such systems. In addition, some organizations may engage in symbolic or superficial sustainability reporting practices, commonly referred to as greenwashing, in order to enhance corporate image without making substantial improvements in actual environmental or social performance. Such practices undermine the credibility and governance function of social and environmental accounting and reduce stakeholder trust in sustainability disclosures.

Overall, the findings of this study demonstrate that social and environmental accounting possesses substantial potential to support sustainable economic governance by improving transparency, accountability, investment orientation, and evidence-based policymaking. However, realizing these benefits requires the establishment of coherent institutional frameworks, internationally comparable standards, effective monitoring mechanisms, and stronger integration between sustainability objectives and accounting systems. Without such structural and regulatory support, the governance capacity of social and environmental accounting may remain limited, particularly in developing economies where institutional constraints are more pronounced.

5 | Conclusion

The present study aimed to explain the role of social and environmental accounting as a tool for sustainable economic governance through a systematic review of the scientific literature. The findings derived from the analysis of both domestic and international studies indicate that social and environmental accounting extends beyond a mere reporting mechanism and functions as a key informational framework for enhancing transparency, accountability, and evidence-based decision-making within systems of economic governance. By providing information regarding the social and environmental consequences of economic activities, this form of accounting enables a comprehensive evaluation of corporate performance and public policies within the broader context of sustainable development.

The results of the literature review further demonstrate that social and environmental accounting can play a significant role in advancing a sustainable economy by reducing information asymmetry, directing investments toward sustainable activities, enhancing the social legitimacy of organizations, and supporting sustainable policymaking. Within this framework, the non-financial information generated through such accounting systems serves as an essential foundation for improving the quality of economic governance, particularly in areas such as natural resource management, social justice, and environmental protection.

The findings also reveal that the full realization of these functions is associated with considerable challenges. The absence of unified and mandatory standards, difficulties in measuring social and environmental impacts, high implementation costs, the risk of symbolic reporting, and resistance from economic stakeholders are among the principal barriers to the effective use of social and environmental accounting as a governance instrument for a sustainable economy. These challenges are particularly pronounced in developing countries due to weaknesses in institutional and regulatory structures. Therefore, social and environmental accounting can function effectively as a governance mechanism for a sustainable economy only when implemented within an institutionalized, standardized framework aligned with sustainable development objectives. Establishing a systematic linkage between this form of accounting and economic governance processes is essential for realizing its full potential in promoting sustainable development.

5.1 | Policy Recommendations

Future research should focus on developing comprehensive conceptual frameworks that integrate social and environmental accounting with economic governance and SDGs. In addition, collaboration between academic researchers and professional accounting institutions is necessary to establish reliable and comparable indicators for measuring social and environmental impacts, thereby improving the quality of sustainability-related information for policymaking and decision-making processes.

Given the limited empirical evidence in developing countries, further studies are recommended to examine the institutional, cultural, and economic barriers to implementing social and environmental accounting practices. Future research should also investigate the role of auditors, regulatory institutions, and governance mechanisms in reducing symbolic reporting and enhancing the credibility of sustainability disclosures.

Moreover, interdisciplinary approaches combining accounting, economics, political science, and environmental studies may provide a more comprehensive understanding of sustainable governance. Finally, exploring the application of emerging technologies such as artificial intelligence, big data, and blockchain in measuring, reporting, and monitoring social and environmental information represents a promising direction for future studies.

Authors' Contributions

R. F.: Writing-original draft, Methodology, Data Curation, Conceptualization, Software, and Visualization, Writing-Review & Editing, and Validation. S. N.: Writing-Review & Editing, Formal Analysis, and Investigation. F. T.: Validation, Writing-Review & Editing, and Formal Analysis. The authors have read and agreed to the published version of the manuscript.

Data Availability

The data is available on request from the corresponding author.

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Conflict of Interest

There are no competing interests to declare.

Consent for Publication

The authors have given consent for the publication of this manuscript.

Ethics Approval and Consent to Participate

The authors confirm that this research did not involve human participants or animal subjects.

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