

Overview of Research on Environmental Accounting

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Abstract:

The paper has reviewed the research related to environmental accounting on the disclosure of environmental accounting information, the impact of environmental accounting on the performance of enterprises. From this summary, we will propose research directions, research models to evaluate the factors affecting the implementation of environmental accounting or assess the impact of environmental accounting on operational efficiency. Activities of businesses

Keywords: Environmental accounting, Vietnam

1. Introduction

The environment is an integral part of all aspects of human life (Md. Hafij Ullah et al., 2014). The activities of organizations, businesses and people are directly or indirectly related to the surrounding environment. Since the 1970s, societies have started to care about the environmental impact of businesses, and new urban areas have also appeared during this period due to an increase in environmental awareness as well as concerns about social welfare and MT (Hecht, 2000). At the same time, new urban areas are increasingly concerned by business executives and advocates of the environment as a necessary complement to improve environment, decision-making in the private sector (James Boyd, 1998), assess the benefits of new urban areas and set the values and decisive factors to change, improve the quality of economic concentration, identify the improvement of new urban areas will bring many financial and environmental benefits. New urban areas include three specific areas: New urban environment in the context of national accounting of natural resources, can lead to statistics on a country or region, the level, quality, and value of the source. Natural resources, both renewable and non-renewable. The urban audit in the context of the financial statements often refers to the preparation of financial statements for the outside by using accepted general accounting principles. New urban area as an aspect of the international economy serves the administrator to make investment decisions on cost, product design, performance evaluation, and a series of future business decisions (USEPA, 1995).

2. Literature review

2.1. The researches related to disclosure of information on environmental education in enterprises

The economic development, world industrial production has caused negative impacts on environment, in which, businesses are considered the main cause of environmental problems and face great pressure from the government. investors, financial and social organizations, In the context of sustainable socio-economic development, in order to reduce these pressures, in addition to maximizing the value to shareholders of enterprises, they have sought to reduce the negative impact on the environment, voluntarily reporting activities. their MT activities (Halil Emre Akbas1 and Seda Canikli, 2014). Information on NUCs is provided in the RCH or in any other form (Gray et al., 1995). Business reports through voluntarily reporting additional information in accordance with the interests of investors, shareholders regulated by FASB (2001), and UNCTAD (1998, 2002) provide guidance specifically for the recording of CPMT, NPTMT and CBTTs on environmental reporting (IDUs). The use of new urban areas is increasing, large enterprises have announced more and more new IT centers in the industrial parks to create awareness of environment (Shil and Iqbal, 2005), and interest in environment is not isolated in an area. This is a very interesting area in a particular culture, which has attracted global attention (Gamble et al., 1996). However, there has been no research on IDUs in enterprise's industrial associations before the 1970s, although there have been many researches on the implementation of environmental education of different corporations (Shil and Iqbal, 2005).

Since the 1970s, the CBTT has begun in the committees of the various organizations (Kokubu et al., 2002). The information security of new urban areas will help users to have more information when making decisions, and the demand for IT centers, new urban centers in the industrial parks will be enormous (Afzal Ahmad, 2012). The majority of information users believe that an IT center is critical to their decision and they seek this information in their financial statements, annual reports (annual reports) (Rankin, Michaela, 1997), and the desired IT center. than any other social information (Hughes et al., 2001). Although users often believe that TTMT is important, most users rank TTMT after traditional financial information such as profit, net assets, cash flow and dividend payments (Rankin and Michaela, 1997). . One of the reasons for increasing concerns about the environmental impact of business processes and businesses is the expansion of knowledge about ecosystems (Sahay, 2004), recognizing the importance of CBTT has increased in the business community, and IT centers primarily deal with to provide better information to CBLQ (Shil and Iqbal, 2005).

It is also environmental awareness that has led to an increasing need for environmental responsibility in businesses and organizations, so many companies are currently announcing environmental issues (Belal, 2000). IDUs, the company's information on environment, is the tool that helps CBTTMT to provide evidence that the company is responsible for its own activities affecting the surrounding environment. TTMT is one of the factors presented in the CSR of enterprises (CSR). CSR is an organization's policy that addresses concerns about social issues such as environmental, human resources, community and safety products (Roberts, 1992). Therefore, reporting of social and environmental issues is a method to explain CSR policies and is responsible for ethical, social and environmental actions (Brammer and Pavelin, 2006). By announcing the company's MT activities through IDUs, reporting to IDUs, companies eliminate negative perceptions of the company from the public and CBQ. This has led to an increase in the number of companies participating in the ITA reporting, and as a result, the company's CBTs have increased in both size and complexity, especially since the 1990s, The company has been considered an important aspect of the CB of the enterprise, and the CBT of the enterprise has attracted significant growth attention from NCs (Halil Emre Akbas1 and Seda Canikli, 2014). Many countries such as the US, UK, Canada, Germany, Japan, ... actively conducted research on environmental information as well as important measures on environmental protection have been implemented.

Most of the researches on CBT techniques of enterprises focus on Anglo-Saxon countries (Gray et al., 1995). American companies provide the highest percentage of CBT companies; and the Anglo-American accounting model generates the highest percentage of firms using different forms of CBT (Freedman and Wasley, 1990). Hughes et al. (2001) NCCM activities conducted by 51 US manufacturing companies between 1992 and 1993, and found that published performance varied from company to company. In the early 1990s, Europe was particularly interesting when NCT CBT practices are home to many active environmental groups, different types of economic concentration systems and cultural attitudes towards social disclosure. different from other places (Roberts, 1991). Although companies in France, Germany, the Netherlands, Sweden and Switzerland mostly have CBT, the level of CBT is low and varies significantly from European countries (Gamble et al., 1996). Moneva and Liema (2000) found that Spanish companies had a major impact on the environment in the period 1992-1994, with the implementation of CBT in their Executive Boards, with an increase in both quantitative and financial terms. , as well as the number of companies participating in the report, however, their IDUs are mostly described.

Researchers show that more and more organizations are deciding to report to LTC on CBTQ and there is an improvement in CBT about new urban areas. When studying the 250 largest Fortune 500 enterprises representing companies from France, Germany, Italy, Japan, Netherlands, Korea, Switzerland, UK and USA in 1998-2001, Nikol (2003) concluded that Sustainable development reporting has increased significantly in those countries and IDUs are more applicable to industrial manufacturing than finance. Significant progress has been made in CBT issues on new urban centers, especially in countries such as Germany, Norway, and the United Kingdom, which have regulated the presentation of new informant information reports to CBQQs as well as the public. . IDUs are widely used by organizations, 80% of the world's largest companies produce independent

CSR reports (KPMG, 2008). Firms with higher levels of pollution have a more negative market response than firms with lower pollutants, and

firms with a lower level of CBT in the report have a more negative market response than firms with a wider CBT (Patten, 2004), firms with a higher level of pollution tend to be more CBT, and wear Although the enterprises have improved the CBTTT but that change is not much.

Implementing IDUs is an important issue in most developed countries and the majority of IDUs research is conducted in these countries, however, a number of NCs have been developed in newly industrialized countries. such as Malaysia, Hong Kong, South Korea and Singapore and African countries such as Nigeria, South Africa and Uganda (Belal, 2000). The company's IDUs mainly focus on conventional means, especially the BCHN (Lodhia, 2005). Although there are more and more NCs on CBT, the previous studies on CBT are mainly concentrated in developed countries (Eljayash, 2012), where there is an increase in CBT among enterprises over time, and those The TTMT announced by enterprises is mainly qualitative, positive, there are differences between countries, industries, and enterprises in CBT, but to generalize this result to less developed countries, it is not suitable (Halil Emre Akbasl and Seda Canikli, 2014). Therefore, it is necessary to conduct research on CBT practices of developing and underdeveloped countries where there is very limited contact with IDUs (Fifka, 2012).

In the context of developing countries. In Malaysia, for example, the number of businesses voluntarily participating in IDUs is on the rise, although environmental issues are considered new and the majority of IT centers are announced to meet the needs of CBTQ, to strengthen and maintain the reputation of businesses, to increase shareholder value as well as CBLQ's awareness. However, companies are mostly CBT in a part of their Executive Board, the level of CBT is relatively low in Malaysian enterprises, and there is little difference between industries (Ahmad and Mohamad, 2015). In India, the TTMT published by the top 45 market capitalization companies was sampled mainly as a description (Chatterjee and Mir, 2008), the nature and extent of CBT of firms in core industries. India is published mainly more qualitative than quantitative and there are differences between industries and businesses (Sen et al., 2011). Governance and CBT activities in companies are different in Singapore, Malaysia and India, but the CBTT in India is higher than in Singapore, Malaysia. In China, companies with a better reputation have more ITTs and state-owned companies that are more sensitive to MT are actively involved in ITTs than others (Zhang et al., 2009). Research on the patterns and determinants of social disclosure activities and TTMT of companies listed in Hong Kong between 1993 and 1997 shows that companies have increased CBT activities from 1993 to 1997 and had an MQH between the size of enterprises and the level of CBT, besides the type of industry has an impact on the number, theme and position of CB (Gao et al., 2005). In Thailand, many of the Thai Stock Exchange's CTNY have CBTTM on their websites and there is an MQH between the published TTM volumes and the type of industry and ownership. A comparison between the forms of CBTTMT shows that a greater number of companies have CBTT in their BCHs than on websites (Suttipun and Stanton, 2012). In Indonesia, the CBTTMT has been done by a majority of public companies, at least in the CPMT report in the 2015 report, especially in the tourism, hotel and restaurant industries (Hery Syaerul Homan, 2016.). In Bangladesh, more than two-thirds of the textile industry companies in Bangladesh do not report on environmental issues in their annual reports. Textile enterprises in Bangladesh publish very poor information on environmental aspects (Md. Hafij Ullah et al., 2014), although accountants understand the importance of CBTTMT but their contribution to the implementation of CBTTMT is low (Bandara Rajapakse, 2006). In South Africa, in the annual reports of the top 100 CTNYs on the Johannesburg stock exchange in 1998, they are significantly more energy intensive in the field of CBT than in other companies (De Villiers and Lubbe, 2001), and CBTTMT in the BCHs of the top 100 listed industrial companies in South Africa have decreased after a period of initial increases (De Villiers and Van Staden (2006). In Turkey, the CTNYs on BIST -100 in Turkey has increased the volume of the CBT and the number of companies participating in the CBT has increased from 2003 to 2004 (Kavut, 2010), the level of CBT of CTNY in Turkey is increasing but CBTTMT is mostly descriptive, and the level of CBTTMT varies from industry to industry

(Halil Emre Akbas1 and Seda Canikli, 2014). An NC on the commitment to comply with environmental accounting disclosure requirements of pharmaceutical companies is Listed on the Amman - Jordan Stock Exchange in the period of 2016 -2018 shows the rate of proclamation Relatively high environmental resentment in the pharmaceutical industry, compared to other industries, most companies publish environmental costs, but do not disclose information directly about accidents and lawsuits. , dealing with environmental risks and damages, companies pay great attention to pollution treatment, CBTTM in their BCHs (Ashraf Bataine et al, 2019).

Regarding the quality of information of NUC published. The company's various reports, as well as IDUs, have been researched over the past decades, and addressed various aspects of IDUs as well as the quality of IDUs. Many studies have been done to check the presence, quantity, quality and usefulness of IDUs. However, the results were inconsistent, the study investigating the implementation of IDUs and the quality of IDUs conducted in the 1980s and early 1990s concluded that the quality of IDUs was poor and there was a lack of public disclosure techniques. Consistent information (Gamble et al., 1996). Cormier and Magnan (2003) suggest that companies in most European countries are expanding their number and quality of IDUs. Although there are more and more CBT companies, there is often a lack of detailed data content, adversely affecting the reputation of enterprises (Florentina Moisesescu and Oana Mihai, 2006), and the Executive Boards of enterprises have little information. pole related to environment, there is almost no disclosure about the actual environmental violations, this also shows that there are few criteria for clearly presenting the social responsibility costs of enterprises, environmental education reports, and the evaluation and implementation in countries that have not been specified. (Randika Dissanayake. Et al., 2012). And in one

Researching more recent CSRs, ACCA Malaysia shared its opinion that the quality of sustainability and CSR reporting of Malaysian businesses have improved, there have been many improvements in performance and CSR reporting among Large and medium-sized enterprises, with participating businesses, received higher scores than previous years (ACCA Malaysia, 2011). Although there have been changes in the publication process over time and region, IDUs in the reports are largely descriptive and in qualitative form, more effort is needed to promote better and greener IDU practices. (Haslinda Yusoff et al., 2013; Halil Emre Akbas1 and Seda Canikli, 2014; Norsyahida Mokhtar et al., 2014), the verification of CBT is difficult without regulations, and if IDUs are voluntary, the Companies will only publish positive information instead of negative information because it will be detrimental to companies (Yousef M. et al., 2010). Afzal Ahmad (2012) said that the new urban environment reports in selected Bangladeshi enterprises were not qualified, except for energy, waste management, safety measures, environmental protection. Their presentation in the annual report is not remarkable. Meanwhile, pharmaceutical enterprises in Shanghai A stock market are forced to publish information on new urban centers in a timely and accurate manner, but in reality, the information quality announced by pharmaceutical enterprises is not up to the required standard. , listed pharmaceutical companies are facing difficulties in the lack of quantitative and dispersed information, randomly disclosed information, and lack of disclosure of information on environmental education (Wang Wei, 2016). The company's IDU activities are under legal pressure but do not necessarily reflect a positive environmental impact unless the company is truly committed to maintaining its responsibility to the environment, i.e. activities from the business process, otherwise information on environmental education in IDUs would be incomplete and unreliable (Norsyahida Mokhtar et al., 2014), and the use of monetary and non-monetary measures in the CBT. as a legalization tool (Charles H. Cho and Dennis M. Patten, 2007).

2.2. The researches related to the organization of audit results in enterprises

The fact that the information security officer of the individual environmental center does not try to integrate with the audit economy organization will not be effective. Enterprises can take the initiative to prevent and reduce the impact on environment, EEA will be a strategic international economic tool to measure and monitor these actions. ECA is a supporting tool for enterprises to effectively manage environment and inform environmental assessment (Chang, 2007). The large impact on environment, environmental protection, as well

as the failure of conventional accounting systems in reporting economic concentration needed to reduce impacts on environment, reduce environmental protection, led to the emergence of EEA (Ferreira et al. (2010). As the government around the globe places more emphasis on environmental issues, Gadenne et al. (2009) argue that many initiatives have been set up to increase environmental awareness. International organizations also have guidance documents on ECE such as: The United Nations through the Sustainable Development Division, has promoted ECE for governments and businesses interested in applying and understanding the benefits of EC. it (UNSD, 2001). UNSD (2001) has outlined the principles of EEA in which UNSD has given a way to calculate and publish information on environmental protection and control such as wastewater treatment, waste treatment, environmental protection and management. ... IFAC (2005) has provided guidance on EQE, benefits from application of EQE, CPs, and DONREs such as: CPV of output products, CPNVL does not generate SP (waste, emissions), revenue from insurance reimbursement for complaints related to MT, higher profits because the product is produced with environment friendly, ... Besides, the countries in the world also make regulations, increase fines for those violators, put in place policies and taxes to protect the MT, and this is seen as the last method to punish the perpetrator of destroying the MT instead of preventing it from happening.

Although environmental awareness and 'green' attitude in the corporate sector are increasing, the level of environmental protection or environmental remediation is low (Gadenne DL et al., 2009), corporate environmental strategies and operations. action of enterprises shows that there is a mismatch, a company can be highly committed to environment while not yet turning into actual action. According to a survey conducted by the British Association of Certified Public Economic Association (CIMA) in 2009, it shows that EQ is a less used accounting tool and it is only used in large-scale enterprises, due to strict implementation. Strict regulations like carbon emissions, waste trading program. Besides, the international economy at enterprises did not change or have but was slower than expected despite changes in environment. And changing the international economic system through the implementation of a new system faces internal opposition within these enterprises.

EFFs receive a lot of attention when environmental incidents that create significant financial consequences for different organizations need to be managed, and the reality of ECA in developed countries has improved to manage issues on MT. The USEPA and Tellus Institute are the first organizations to apply EE&C and apply it in a number of industry organizations to demonstrate its benefits (USEPA, 1995). Among the NCs about the benefits of ECA and proposing it to companies with many NCs comes from the US and UK. Developed countries have made progress in promoting SEDP. For example, in Europe, a pollution prevention program is designed to spread the concept of ECA, while in the United States, high levels of contingent debt have made companies more interested in their CPMT, USAEPA. (1995) gave guidance on new urban environment, basic concepts related to new urban environment. Some businesses in the US implement environmental management measures that exceed regulatory compliance while others only comply with regulations. More and more governments from Denmark, the Netherlands, Germany, Austria, Australia, China and Japan are involved in promoting ECEC to their respective industries (UNSD, 2001). In Sweden, ECA has many components and it is possible to apply each component according to some methods. In Austria, meanwhile, the expert task force group has identified a number of principles and procedures for EEA, with a focus on measurement techniques to quantify costs or EPC, as a basis for audit purposes. Better control and benchmarking. Chang (2007) argues that the lack of use of ETC in universities is mainly due to the lack of information on E-Government leading to senior management. Although environmental sustainability has been promoted as important from an environmental management perspective, efforts to improve internal environmental learning, especially from an accounting standpoint, did not appear.

A number of authors in developing countries also conduct research on EE economics. In Malaysia, most of the enterprises that carry out the EEA and environmental activities are also allocated budget. However, despite perceiving that it is important and bringing many benefits, the level of application and implementation of ECQ practices is still weak (Che et al., 2015). Meanwhile, Oluwamayowa Olalekan Iredele and Omowunmi Jumoke

Ogunleye (2018) argue that the level of EC Audit practice in Nigeria is lower than in South Africa, and for the long-term benefits of implementing the EC, the South African government should introduce green tax incentives and environmental policy instruments as rewards for business activities of enterprises.

In many developed countries, new urban areas have been studied and implemented for businesses, but in Vietnam, new urban areas are still new. From the early 2000s, Vietnam only had new studies related to new urban areas, the authors mainly raised the need for implementing new urban areas, introducing new urban areas in Korea, Japan, USA, Germany, specific guidelines. Regarding the new urban environment, highlight the differences between the traditional urban area and the traditional architecture in recording waste treatment costs, giving experience lessons for the new urban centers in Vietnam on criteria for classification, identification of environmental protection and PP to fully account costs. , concepts of environmental infrastructure, environmental audit, environmental management, infrastructure development, accounting of environmental benefits, environmental performance, ways of classification, recognition, CBTT of CP, TNMT (Nguyen Chi Quang, 2003; Trong Duong, 2008; Pham Duc Hieu, 2010; Pham Duc Hieu and Tran Thi Hong Mai, 2012; Hoang Thi Dieu Linh, 2013; Vo Van Nhi and Nguyen Thi Duc Loan, 2013; Hoang Thi Bich Ngoc, 2014; Ha Xuan Thach, 2014; Huynh Duc Long, 2016)

Nguyen Ngoc Dung (2009) proposed the idea for calculating the cost of fixed assets with additional provisions for the relocation of machinery and equipment, ... and remedying, restoring the environment, proposing solutions for transfer. potential liabilities into payables, devise a method to determine the business results of enterprises in terms of environment, in order to create a different perspective on the financial situation as well as business results of enterprises to get more information. Useful before making a decision. Another common aspect mentioned when the research on infrastructure is that the traditional infrastructure cannot provide sufficient information about enterprises, especially information on the new architecture, Pham Duc Hieu (2010) compared the traditional architecture with that of the infrastructure. on the basis of KTMT in enterprises. Through the conduct of KT to the scrap stock during the manufacturing process, the author has pointed out the inadequacies of the traditional accounting standards, making recommendations to link the environmental factors with the audit infrastructure in enterprises. . On the other hand, businesses should consider and solve the goal of economic profits must go hand in hand with the target MT. The income and CP factors arising from business activities of enterprises to environment need to be clarified, and need to be recorded (Pham Quang Huy, 2012).

Currently, in Vietnam, there have been some researches related to implementing new urban areas in business and enterprises. Nguyen Anh Tuyet and Nguyen Chi Quang (2006) show that CPMT is one of the CPs that account for a large proportion of product cost at MACHINO Company and mainly CP on energy, solid waste treatment. Bui Thi Thu Thuy (2010) Research on overview and build management models, accounting, identify the causes of arising, dissection, handling, reporting ... on environmental protection in coal mining enterprises to serve better management. Strengthen the strict and effective management of environmental protection as well as environmental protection activities. Le Thi Tam and Pham Thi Bich Chi (2016) studied about economic efficiency of environmental costs in brick manufacturing enterprises. The authors have collected and processed information regarding the level of application of international economic integration of environmental protection in brick-manufacturing enterprises. The results show that there is a close MQH between the level of the implementation of the international economic audit of the equitization with the business performance of the enterprises, and the level of the application of the international economic efficiency in the equitization of brick-making enterprises in Vietnam is relatively low. In the field of oil and gas, the international economy of e-government has been implemented but only at a low level, the shares related to environment in the oil and gas processing enterprises of PVN Group are the costs incurred related to the treatment. waste management, environmental protection is recognized as the cost of production of the enterprise or in other words is hidden in the overall cost of production, the CP is not made separately by businesses, but calculated in the Safety - Health operation plan. health - Environment or Annual Labor Protection Plan, reporting environmental costs of businesses is only part of the Summary Report on safety, health, environment and fire prevention, It is not yet

an independent report and the number of EP is relative. Economic economics on e-government is not a tool to help managers make economic decisions but it is used as a tool to control equities (Hoang Thi Bich Ngoc, 2017). Pham Hoai Nam (2016) system of theoretical bases related to new urban areas in ME as identification, recognition of TSMT, NPTMT, CPMT, TNMT in enterprises, the author explored the field of business and production activities, types of groups organization, scale of ME in Quang Ngai. Especially focus on understanding the current status of environmental management activities, or the need for EIA information, the status of identification, identification, and organization of the process of recording and providing environmental information to serve as a basis for assessing environmental management. advantages and limitations to propose complete solutions. The implementation of EQ in ME in Vietnam is only at an average level and mainly focuses on determining the CPMT and is lower than the average level for the processing, analysis and implementation of IDUs, businesses assess awareness of fluctuations of business environment at a relative level (Nguyen Thi Hang Nga, 2018).

Regarding CBTTMT, the enterprises with CBTTMT are mainly in industries such as tourism, chemical production, construction, fisheries, ... that affect the environment (Hoang Thuy Dieu Linh; 2013), the level of CBTT of the CTNY in VN on the company's website and BCHN relatively low. The nature of CBTTMT is mostly positive and descriptive (Le Ngoc My Hang, 2015). Also related to the CB of the new market, the author Lam Thi Truc Linh (2019) said that the new information centers of listed seafood companies have not disclosed the information about new urban centers but mainly general information agencies. 155/2015 / TT-BTC "on guidelines for information disclosure on the stock market", TTMT publishes qualitatively through annual reports, notes of financial statements or in an integrated report between Sustainable Development Report and Annual Report. The EPs have not been disclosed in the form of financial information such as expenses for implementation of investment in construction of waste treatment systems, waste disposal costs, certification of environment, etc. In qualitative information, the Executive Boards of enterprises have insufficient data to evaluate the implementation of environmental commitments as stated.

In addition, there are many articles and researches on the application of environmental education to enterprises in Vietnam, for example: "Applying environmental economics to Vietnamese MEs" (Trinh Hiep Thien, 2010), "Organizing Software Quality Management for enterprises of beverage and alcohol. in the southern key economic region "(Nguyen Thanh Tai, 2012), " Audit Audit at Vicem Hai Van Cement Joint Stock Company "(Nguyen Thi Tien, 2014), " Study the application of Audit Audit application in Joint Stock Company Cosevco Ceramic Tiles (Dacera) "(Pham Thi Thu Hien, 2012), " Applying environmental management accounting at Bai Bang Paper Company "(Vu Thi Minh Trang, 2013), " Application of environmental management accounting for MDF factory manufacturing MDF An Khe - Gia Lai "(Phan Thi Linh, 2013).

2.3. The researches related to KTMT

When the attention to research related to new urban areas has been increased, the number of researching about CBTs to companies, countries implementing IDUs, CBT of new urban centers also appear more and more, and relatively large companies, CBT more in their BCHNs (Shane and Spicer, 1983). The non-CBTTMT companies are due to the lack of an accredited disclosure framework, the cost of publication, and the user 's response to disclosures. A list of motivations for TTMT managers to be addressed by Deegan (2002) is the responsibility or responsibility to report, comply with loan requirements, meet community expectations, and ensure organizational integrity. operate legally, to manage specific stakeholders, to attract investment funds, comply with industry requirements, endeavor to produce more specific information, to win specific awards. However, in the CTNY in the Netherlands, the profitability of enterprises is not statistically significant related to the level of CBT, while the size of enterprises and members of the industry is a significant, positive influence. Regarding the level of CBTTMT (Dion van de Burgwal and Rui José Oliveira Vieira, 2014), IDU activities are delayed and the level of disclosure depends largely on the size and origin of enterprises.

Dye (2001) argues that any unit that intends to publish will CBTTMT benefit the unit and that CBTTM will not favor the unit. In addition, the level of CBTTMT also depends on the laws of the countries, national reporting culture. CBT enterprises will be more in such countries, especially in the United States, Canada and the United Kingdom because IDUs are mandatory or required by society or CBLQ (Gray et al., 1995). In addition to the mandatory requirements for CBT, the CBT voluntary organizations decide, and the fact shows that previous empirical studies in the world primarily focused on the largest companies and industries identified. One of the reasons for the CBT is due to environmental pollution (Brammer and Pavelin, 2006). Meanwhile, the biggest obstacle for SMEs in the main responsibility of environmental protection is the lack of financial resources, the law does not increase the awareness of businesses in protecting the environment but it will create pressure for businesses to have responsibility for protecting environment (Gadenne et al, 2009). The standards of KT are the principles and standards of the whole KT work, so the development of the standards of the new information infrastructure plays a huge role for the standards and promote the whole of the new urban areas, in addition, the pressure on the legal aspect has been found to have a great influence on corporate IDUs (Norsyahida Mokhtar et al., 2014). The role of government is very important in promoting new urban areas, when economic conditions are underdeveloped, it is necessary to have the government lead the way, use the legal system to escort, businesses also need to actively participate and improve the theory related to new urban areas, improve green activities of enterprises (Xiaoli Ji, 2017).

In addition, the CBs come to the implementation and the CBT of the New Year is also the cost, the pressure from customer needs, procedures and processes of the government, not because of the sense of environmental protection (Faizah Mohd Khalid et al. , 2012). Mohd and Fadzil (2013) argue that religion, type of auditors and firm size are closely related to reporting environmental responsibility, the level of disclosure of IDUs varies between sectors and is relatively low, for In the industrial product sector, the corporate CBT of companies is heavily influenced by religion, firm size, profitability, abundant money (Nurul Huda Binti Yahya, 2015), in general, companies. can comply with any government initiative for a sustainable economy, as long as the company is financially secure. However, Sarumpaet (2005) argues that financial performance is not significantly related to environmental performance, whereas firm size, or listing practices and ISO 14001 are significantly related to performance. MT. SMEs in Bangladesh publish very poor information about the environment, some do not have information on environmental issues and there is significant difference between industries (Md. Hafij Ullah et al. , 2014), although accountants understand the importance of CBT, their contribution to CBT implementation is low (Bandara Rajapakse, 2006). In addition to the size of businesses and industries affecting the CBT, the level of implementation of the CBT of the CTNY on Bahrain Bourse also shows that financial leverage, the audit firm has a significant impact on the level of CBTTMT (Omar Juhmani , 2014).

The case studies related to the CBs to the implementation of CFE

One of the key NTBs leading to the development of EQs in SMEs is limited financing (CIMA, 2009), although most enterprises have budget to allocate to MT activities and implement non-monetary EQPs, However, due to financial constraints, it is difficult for small and medium-sized companies to develop SFEs (Che et al. 2015). Meanwhile, the lack of using EQ in universities is attitudes, financial barriers, information, institutions and management (Chang, 2007). The issue related to financial barriers was also found in Mumbi Maria Wachira (2014), the author said that the interest in environmental protection has encouraged businesses to conduct the organization of the ECA, the compliance stocks, the MT strategy, financial activities of enterprises. Due to the low MT awareness of enterprises, EQ only works when enterprises see the benefits from it or at least because there is some pressure to improve (Faizah Mohd Khalid et al., 2012), implementing only Based on entrepreneurial morals, no economic incentives and legal restraint cannot be implemented (Jui Che Tu and Hsieh Shan Huang, 2015), mandatory regulations will be a decisive factor. EQP practices and therefore the development of EQs will be addressed by the government and other authorities (Che et al., 2015). And the need to comply with regulations (eg, carbon monitoring, emissions) may be the reason why many large enterprises

are using EQs compared to SMEs. Laws, regulations are also the main barrier preventing ECA activities in Nigeria while ECEC activities in South Africa are mainly applied by financial barriers (Oluwamayowa Olalekan Iredele and Omowunmi Jumoke Ogunleye, 2018), the government as well as stakeholders in Nigeria should be actively involved in the implementation of environmental management activities by applying ECA of organizations to overcome institutional barriers to the activities of ECA facing Nigeria. In addition, due to the long-term benefits of ECE practices, the South African government should offer green tax incentives and other MT policy instruments as rewards for companies' MT activities. This will help improve the short-term negative effects that the EFF operations on the financial performance of businesses (Oluwamayowa Olalekan Iredele and Omowunmi Jumoke Ogunleye, 2018). Governmental factors are also emphasized by Mia AH (2005), Mia considers that the government plays a decisive role in the implementation of EEA, Mia provides a description of the role of the government in promoting EQE by Developing policies to guide and encourage companies to implement EQs in decision-making, Mia believes that the efforts of the government, research institutes, and social institutes are the key to the successful implementation of EQs.

It is necessary to carry out an environmental education as an effort to protect the environment, an established environmental system can be empowered by the government, professional associations, and CBQQs to carry out the development and compilation of standards and Specialized work, especially the standards of urban infrastructure, is a comprehensive tool to make environmental considerations in business and production decisions, and information on environmental protection helps companies to make decisions in addition to increasing long-term profits. as well as improving MT efficiency (Hamid Saremi and Behrad Moein Nezhad, 2014). Another factor that is also very interested in enterprises when implementing ECA is cost issues. The application of ECA is mainly influenced by environmental monitoring and monitoring of environmental savings (Wabuyi Jimmy Franklin, 2009), this view is somewhat similar to Faizah Mohd Khalid et al (2012), the authors also said that ECA of some organizations is motivated by cost reduction rather than protecting the environment. In addition, some authors argue that the implementation of EQs of companies is due to pressure from CBQ, procedures and processes (Faizah Mohd Khalid et al., 2012), strategy, culture and organization. , MT and technology (Altohami Otman Alkisher, 2013), firm size, type of industry (Ferreira, A. et al., 2010), forcing the company to implement KTTT. Therefore, in order to develop awareness of environment, ECA and to implement it, companies need external assistance and even impulse from other stakeholders such as awareness of the important role. of KT in managing environment in organizations or the influence of education and training is a decisive factor in the application of the Knowledge-based economy. In each country, different industries, ... the implementation of new infrastructure is influenced by different factors. In order for a new urban environment to be implemented, the state, consumers and businesses need to act together to produce an outcome (Habib Akdoğan and Ela Hiçyorulmaz, 2014), which must be coordinated to achieve direct benefits from the public. in a friendly way to MT (Hamid Saremi and Behrad Moein Nezhad, 2014).

Currently, in Vietnam, there are not many researches about key laboratories coming to new urban areas. Pham Duc Hieu (2010) said that not prioritizing the implementation of new urban centers, lack of resources, facing many difficulties in the work of division of EP, natural resources, there is no pressure, legal sanctions, or not yet. There is a mechanism of responsibility to the environment that is the factor that hinders the implementation of new urban centers in ME. The pressure from legal agencies is also found in Hoang Thi Bich Ngoc's Research (2017), the author shows that the implementation of KTKT on CP in enterprises of PVN Group is mainly due to pressure from the legal authorities. the law. The impetus for implementing CPE is the high awareness of the role and benefits of applying CPE from the managers, accountants in enterprises. The factor that hinders the implementation of CPE in businesses of PVN Group is the limitation of financial resources, the inadequate assessment of the equitization, the limited level of accounting staff. Ngo Thi Hoai Nam (2017) has found 2 groups of CBTs to apply ECT: the group of external factors and the group of internal factors. In which, group of external factors such as legal regulations, environmental standards, community pressure, state management agencies, etc. Group of internal factors such as awareness of environment corporate governance; demand for using TTMTT; potential of enterprises, ... Administrators are aware of the environmental education, investment

conditions for environmental protection of enterprises, high level of accounting, technical and technological level, law on implementation regulations. KTMT will decide the implementation of economic efficiency of environmental costs. Nguyen Thi Hang Nga (2018) said that the organization of EQ at ME in Vietnam is affected by the strategy of environmental protection (sustainable development, compliance with regulations on environment, business environment (demand for green products, scarce resources of environment ...)), standard pressures (regulations, principles, ethics, etc.), organizational tasks (time-consuming, labor-intensive, CP, difficult to quantify environmental impacts), coercive pressures (pressures) from media, customers, suppliers, governments, ...), simulation pressure (model learning, activities, methods, techniques, processes).

Regarding CBTTMT, Hoang Thuy Dieu Linh (2013) said that CBTT is affected by the guidelines and regulations on CBM on IT; Lack of management support; TTMT provided did not satisfy users' expectations, Le Ngoc My Hang (2015) demonstrated that industry type affects differences in CBTTMT. In addition, the size of enterprises also significantly impacts on the CBTT of CTNY in Vietnam. Nguyen La Soa et al. (2018) affirmed that the level of information technology knowledge of the company operating under the parent-subsidiary model increased over the years and was affected by such as business size, profits, listing time. listing, foreign shareholder ownership, and independent auditors. Lam Thi Truc Linh (2019) said that the information disclosure on information technology in Vietnamese aquaculture enterprises is influenced by: Guide to new urban areas; The support of managers about environmental protection; Oversight by regulatory authorities; Accounting level about urban architecture; Pressure from investors, importers, government, ... on TTMT; Benefits of KTMT.

2.3. The research related to MQH between KTMT and performace

The researches related to MQH between disclosing information about environmental education to the benefits, financial efficiency, and environment of enterprises

The significance of new urban environment is to achieve growth, sustainable development and, most importantly, to maintain the relationship between the community (Japanese Ministry of Environment, 2005). To meet the demand for information centers, the diversity of information of users, enterprises implement information security issues on information technology and information technology as public relations tools, to meet the information needs, and to reduce pressure, the tension with CBLQ, reaping benefits for companies (Aries Widiarto Sutantoputra et al., 2009), introduces itself as a green industry for capital markets, providing causes of increased stock assets. East (Hamid Saremi and Behrad Moein Nezhad, 2014). In the early 1990s, the growth of CBTT increased, when a large number of NCs around the world discussed the role of IDUs in business practices (Nilandri et al., 2008). In particular, there are many researchers revolving around MQH between CBT and efficiency, economic benefits such as NCT CBT in the Executive Boards of Canadian companies operating in the oil and gas, mineral, forestry, Chemicals from 1982 to 1991 showed a positive association between actual performance and IDU (Neu et al., 1998). "Good" environmental performance is significantly related to "good" economic performance and may also be more widely publicized about specific pollution measures and incidents (Sulaiman et al., 2003), CBTT In order to improve the financial structure and effectiveness of environment (Chang, 2007), CBT is an essential to improve financial performance. The MT assessment has positive implications regarding the financial awareness of the cement industry in Uganda (Wabuyi Jimmy Franklin, 2009).

Peter M. Clarkson et al., (2008) suggested that there is a positive MQH between the environmental efficiency and IT productivity of US enterprises, Norhasimah Md Nor et al (2015) found the existence of MQH of CBT in Malaysia with financial efficiency. An understanding of environmental issues will guide the company in production and business policies, especially regarding environmental protection. New urban area is an attempt to connect the economic benefits of enterprises and environmental protection. With the new urban environment, financial results will be comprehensive, the new urban area plays an important role in improving environmental activities and financial activities (Hery Syaerul Homan, 2016). With increasing awareness of society and social

responsibility of companies along with government policies and laws on environment, businesses can publicize their environmental performance, establish their own image. and carry out their social responsibilities by implementing the IT system, and will announce their MT activities, Wei-Lun Huang and Yan-Kai Fu (2019) conduct research on the relationship between financial and environmental performance of the companies that have adopted the EC system in Taiwan, and the results show that the application of the EC system can make the financial activities of the group become worse but not worth it As a result, make the environmental performance of the companies better, there is a positive MQH between the MT performance and the financial efficiency of the companies. In general, reducing pollution will increase profits and reduce MT fines. The amount of wastewater, air pollution of enterprises is the biggest factor affecting environmental fines, the rate of return of assets and the net profit rate, it has a positive impact on environmental fines, but the impact Negative impact on asset return and net profit margin. In return, the amount of waste of businesses has a negative impact on environmental fines, but has a significant positive impact on the rate of return on assets and the net profit rate. And the cost of waste treatment of businesses has a significant positive impact on environmental fines. The sanctions are introduced to encourage the information security workers of the new urban environment, especially non-financial indicators because it has a direct effect on the enterprise value of industrial goods companies in Nigeria (Oyedokun Godwin Emmanuel et al. , 2019), businesses need to improve their environmental responsibility practices and fully disclose their environmental risks, responsibilities and impacts on the environment. Non-financial indicators have a positive effect on corporate value while performance ratios have a negative effect on firm's value and financial ratios have no significant effect on the firm's value. industrial goods companies in Nigeria. In addition to the studies showing that positive MQH between CBs on new urban areas with financial efficiency, there are other studies showing that there is no MQH between CBs on new urban areas with financial efficiency of enterprises, Jaggi M. (1988) analyzed MQH between The level of pollution announcement and economic efficiency of enterprises in four highly polluting industries - chemicals, steel, oil and paper and pulp. The results do not indicate any significant MQH between economic efficiency and pollution declaration. However, when the sample is segmented by sector, it shows the MQH between economic efficiency and pollution claims. Moreover, when the sample is divided by the size of the enterprise, the results of large enterprises with economic efficiency are less likely to publish detailed environmental pollution information. For smaller firms, no MQH between the two variables is observed. Aries Widiarto Sutantoputra et al (2009) when researching on Australian enterprises also did not find any significant MQH between environmental efficiency and the level of CBT when conducting research MQH between environmental efficiency with CBT of Australian businesses. The voluntary nature of IDUs in Australia allows businesses to choose their IDUs, if they choose to publish, they still have a decision to determine the width and depth of IDUs. Dion van de Burgwal and Rui José Oliveira Vieira (2014) suggest that profits are not statistically significant in relation to the CBT level of IWTs in the Netherlands.

The researches related to the benefits of the ECA

The results of research on MQH between environmental activities and operations of enterprises are very complicated and difficult because there is no consensus on the definition of the performance of enterprises and the results of this linkage by different NCs. . Some authors found positive MQH while others did not find similar results (Sayedeh Parastoo Saeidi et al., 2011).

Being proactive in environmental management in addition to reducing the environmental impact, can also lead to sustainable economic success. Are the concerns about the implementation of the EFF really raising profits and the concern about the large investment cost before starting the EQ can hinder its implementation. However, companies that implement environmental education have achieved positive results on their economic efficiency and environment (Faizah Mohd Khalid et al., 2012). Regulators have hardly envisioned the benefits of improving environmental efficiency with reduced environmental impact (IFAC, 2005), so there are many opportunities to reduce EP (Chang, 2007). Most of the EPs are often intangible, unspecified because these costs are allocated in the form of regular equities on the traditional KT system. IFAC (2005) argues that EEA is not a

separate KT system; It adds value to the common economic system in providing useful KT information for business managers to improve efficiency and contribute to the sustainable development. The international economic system often does not consider the raw material cost for generating wastes as EP, so the estimates and calculations on CP are inaccurate, showing a lower number than reality (Bartolomeo et al., 2000). The overall objective of the EQR is to include the CPEs that influence decision making within the enterprise. CPMTs can be traced to specific products or from cost centers. The determination of CP in decision-making can provide an accurate calculation of E-Government then allow for effective E-control and reduction (Ferreira et al., 2010). The use of ECA can also have a positive impact on both financial and environmental performance, and the structure of the application of the ECA (TTMT, MT assessment, compliance with MT law and monitoring of CP savings) is significant. pole related to financial results (Wabuyi Jimmy Franklin, 2009). Any improvement in raw material handling efficiency will significantly reduce the CP and environmental impact, by installing an MT management system, which will reduce the CPV of non-product outputs (Christine Jasch et al. , 2010).

In addition to creating financial efficiency, the researchers also show that the EQ is a tool to support and make decisions. EQ is an important strategic international economic instrument to improve the environmental efficiency of a company (Gray et al., 1995), EQ is being implemented in many different forms with normal international economic practices. Another important role of the EQ is to support both internal decision making and external reporting, not properly measuring TTMT can prevent businesses from generating relevant information, which will reduce commitments. Their environment is due to the absence of a reliable TTMT. However, the implementation of the EC Audit information is to facilitate internal decision making for more than reporting purposes. The published nature of EEA information is internal, confidential, and therefore affects its use. Information from the environmental education report is very useful when identifying goals, monitoring and evaluating policy options (Rocky Harris, 2009). ECA as a supporting tool to make investment decisions on environment in the context of a clean development mechanism (Burritt, R. et al. 2009), needing ECTs in a system, will help manage better decisions on MT-related business issues (Florentina Moisescu and Oana Mihai, 2006), for example, integrating costs into prices is a way to innovate and an effective PP is to reduce costs (Wabuyi Jimmy Franklin, 2009). The implementation of EQ is necessary because the international economy normally ignores the creation of new ECs (Norsyahida Mokhtar et al. 2014), which will be a comprehensive tool aimed at making environmental considerations in business decisions. (Hamid Saremi and Behrad Moein Nezhad, 2014), and the use of ECA will help decision making effectively.

Competitiveness and innovation are also a benefit of the implementation of the ECA. Increasing awareness and concerns about environment has helped businesses cope with environmental issues in their production and business activities to operate better, the new urban environment will help businesses have many innovations in business and production processes. create competitive advantages for businesses (Sayedeh parastoo saeidi et al., 2011), with sustainable socio-economic development, accounting and reporting of natural resources, costs and responsibilities related to environment are not inevitable whether in developed or developing countries (Sudipta Bose, 2006). And better environmental performance brings a competitive advantage that leads to corporate efficiency through improved financial performance, as well as innovation can not be a separate part of the strategy of businesses, businesses are advised Attention should be focused on innovation as a major source of competitive advantage. Ferreira, A. et al. (2010) suggested that innovation is the result of using EQs and through ECs, businesses can identify opportunities and can create innovation processes. The use of ECA can lead to uncovering opportunities to improve manufacturing processes, establishing a basis for calculating savings made by a cleaner production approach. In addition, it is believed that the application of environmental protection will help businesses gain competitive advantage and increase the value of businesses by showing social responsibility (Ahmet Tanc and Kadir Gokoglan, 2015). The government can provide more incentives to encourage environmental protection and businesses can implement innovation to ensure production and business activities do not pollute the environment by introducing cleaner production, and ECA will be a cleaner production support tool.

Currently, there have been some domestic studies showing MQH between business organization and business results. Le Thi Tam and Pham Thi Bich Chi (2016) researched on the economic efficiency of environmental costs in brick manufacturing enterprises. The results show that there is intimate MQH between the level of the implementation of economic efficiency of environmental costs and the business efficiency of enterprises. Tran Tuesday (2017) shows that the business efficiency of enterprises is strongly affected by the suitability of the economic concentration system of businesses. Dang Ngoc Hung (2017) shows that the level of applying accounting standards has a positive MQH with the benefits of applying accounting standards of enterprises. Applying accounting standards will increase the ability to borrow capital from banks, economic and transparency centers to ensure honesty and rationality, users' trust information, and image of enterprises will be improved, facilitating the business and production activities of enterprises. DN. Nguyen Phong Nguyen and Tran Thi Trinh (2018) test the impact of using economic information on business results in Vietnamese enterprises. The authors have shown that business results of enterprises are affected by the level of using economic information and this effect is positive. The authors also suggest that it is necessary to design and put into use economic information if businesses want to achieve high business results.

In the trend of integration when developed countries are very interested in green growth and sustainable development, one of the ways for businesses to improve their image and reputation with CBQ is the CBT on new urban areas. However, the situation shows that accounting and information communication work related to environment has not been paid enough attention by Vietnamese enterprises (Nguyen La Soa and Tran Manh Dung, 2019). Companies with high environmental responsibility are those that fully disclose and detail the environmental information, often among the top companies in the industry and often are companies with high financial efficiency. In order to evaluate MQH between the level of information disclosure about the new urban area and the financial efficiency Nguyen La Soa and Tran Manh Dung (2019) conducted the research with data collected from published companies and non-CBT companies about the new urban environment. Listed in Vietnam from 2013-2017. The results indicate that there is a strong MQH between the level of CB of the new urban area and the financial efficiency. In addition, there is a difference in financial efficiency between non-disclosure companies and CBT companies about new urban areas, which shows that the information technology of the new urban area plays an important role in the long-term business strategy of DN. In addition, enterprises should strengthen the implementation of financial audit to prevent financial risks in order to gain a competitive advantage, Nguyen La Soa (2019) assessed MQH between the level of environmental audit practice and corporate financial risks. The data was collected from CTNYs on Vietnam's stock market in the 5 years from 2013 to 2017. The results show that the MQH closely between the level of auditing and financial performance and corporate financial risks of the current year and those of the current year. The following year of CTNY on the VN stock market. In other words, the level of the current CFE practice in the current year is not only meaningful in avoiding financial risks of that year but also helps prevent the following year, the higher the level of the implementation of the ECTCT, the financial risks. The lower the enterprises, this shows the benefits and significance of the implementation of new urban areas. In other words, in the current context, the implementation of financial audit will help listed companies avoid financial risks.

3. Conclusion

Through the process of researching and surveying articles, researching about the world's new environmental education in the past time, it is found that the new urban area is very concerned, more and more countries, many businesses are implementing new urban areas, the research on new urban areas is mainly concentrated in developed countries and least developed countries pay more attention to economic development than environment where there are not many studies on new urban areas. Although there has been an increase in the performance of new companies by the time, the ones that have been announced by companies are mostly descriptive, qualitative, positive, and differentiated among However, it is not appropriate to generalize this result to underdeveloped countries (Halil Emre Akbasl and Seda Canikli, 2014). Many NCs show that CBTTMT is not voluntary but due to forced pressure

More and more authors are conducting research on environmental education, and research is conducted in many fields such as pharmaceuticals, cement, tourism, industrial production, and other industries sensitive to environment. The studies also show a variety of research orientations such as raising the current status of new urban areas, offering solutions to apply new urban areas, researching into new infrastructure to implement new urban areas (for example, Mohd Rashdan Sallehuddin and Faudziah Hanim Fadzil), 2013; Md. Hafij Ullah et al, 2014; Xiaoli Ji, 2017; Faizah Mohd Khalid et al., 2012; Norsyahida Mokhtar et al, 2014; Sayedeh parastoo saeidi et al, 2011; Mumbi Maria Wachira, 2014; Dion van de Burgwal and Rui José Oliveira Vieira, 2014), ...

The studies were conducted in many countries and fields, using qualitative and quantitative research method to find out a lot of NTDs on the implementation of new infrastructure, the impact of the implementation of the new infrastructure to the business results of enterprises in the fields. regions, different countries. However, there is no uniformity in the results between the researchers. Some researchers have shown conflicting results, some have shown MQH between CBT issues with financial efficiency of businesses, some other found not MQH as in Australia did not find MQH between MT results with the level of CBTTMT but in the US, the NCs show the results are there.

New urban area is rarely implemented, used, it is only implemented, used in large-scale enterprises, these enterprises are often among the leading enterprises in the industry and often enterprises with financial efficiency. Due to strict regulations such as carbon emissions, waste trading programs (CIMA, 2009; Nguyen La Soa and Tran Manh Dung, 2019).

In Vietnam, from the 2000s to the present, the KTM has been interested by some authors, the studies believe that the KTM is hidden in traditional accounting, highlighting the unreasonability of traditional accounting compared to the KTM and it is necessary to introduce new urban enterprises to enterprises in Vietnam, giving ideas, orientations and solutions to implement new urban areas into reality (Trong Duong, 2008; Nguyen Ngoc Dung, 2009; Pham Duc Hieu, 2010; Trinh Hiep Thien, 2010; Pham Duc Hieu and Tran Thi Hong Mai, 2012; Pham Quang Huy, 2012; Vo Van Nhi and Nguyen Thi Duc Loan, 2013; Hoang Thi Dieu Linh, 2013; Ha Xuan Thach, 2014; Huynh Duc Long, 2016; Pham Hoai Nam, 2016). There have not been many researches about NTTs coming to new urban areas in Vietnam

Contribution: Thi Van Anh Vu: 65%; Thanh Loan Ngo: 35%

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