

***ETHICAL ISSUES IN ACCOUNTING PRACTICES AND THEIR IMPLICATIONS
TO GREEN WASHING***

**ISU-ISU ETIKA DALAM PRAKTIK AKUNTANSI DAN IMPLIKASINYA
TERHADAP GREENWASHING**

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ABSTRACT

This study aims to analyze ethical issues in accounting practices and their implications for greenwashing in corporate sustainability reporting. The research employs a qualitative approach using the literature review method by examining various academic journals, books, research reports, and sustainability reporting frameworks related to accounting ethics and environmental disclosure. The findings indicate that unethical accounting practices, such as selective disclosure, manipulation of sustainability information, exaggeration of environmental achievements, and omission of environmental liabilities, significantly contribute to greenwashing practices. The study also reveals that market competition, stakeholder pressure, weak corporate governance, and insufficient regulatory oversight encourage companies to prioritize symbolic legitimacy over substantive environmental accountability. Furthermore, greenwashing negatively affects stakeholder trust, corporate reputation, investment decisions, and the credibility of sustainability reporting systems. The research highlights the importance of ethical leadership, transparent reporting practices, independent verification, and strong governance mechanisms in minimizing greenwashing risks. This study concludes that ethical accounting practices play a crucial role in ensuring transparency, accountability, and organizational sustainability. Strengthening ethical standards in accounting is therefore essential for improving the reliability of environmental disclosures and supporting sustainable business practices.

Keywords: *Accounting Ethics, Greenwashing, Sustainability Reporting, Environmental Disclosure, Corporate Governance*

ABSTRAK

Studi ini bertujuan untuk menganalisis isu-isu etika dalam praktik akuntansi dan implikasinya terhadap praktik greenwashing dalam pelaporan keberlanjutan perusahaan. Penelitian ini menggunakan pendekatan kualitatif dengan metode tinjauan pustaka melalui pemeriksaan berbagai jurnal akademik, buku, laporan penelitian, dan kerangka kerja pelaporan keberlanjutan yang berkaitan dengan etika akuntansi dan pengungkapan lingkungan. Temuan menunjukkan bahwa praktik akuntansi yang tidak etis, seperti pengungkapan selektif, manipulasi informasi keberlanjutan, lebih-lebihkan pencapaian lingkungan, dan pengabaian kewajiban lingkungan, secara signifikan berkontribusi pada praktik greenwashing. Studi ini juga mengungkapkan bahwa persaingan pasar, tekanan pemangku kepentingan, tata kelola perusahaan yang lemah, dan pengawasan regulasi yang tidak memadai mendorong perusahaan untuk memprioritaskan legitimasi simbolis daripada akuntabilitas lingkungan yang substantif. Lebih lanjut, greenwashing berdampak negatif terhadap kepercayaan pemangku kepentingan, reputasi perusahaan, keputusan investasi, dan kredibilitas sistem pelaporan keberlanjutan. Penelitian ini menyoroti pentingnya kepemimpinan etis, praktik pelaporan yang transparan, verifikasi independen, dan mekanisme tata kelola yang kuat dalam meminimalkan risiko greenwashing. Studi ini menyimpulkan bahwa praktik akuntansi etis memainkan peran penting dalam memastikan transparansi, akuntabilitas, dan keberlanjutan organisasi. Oleh karena itu, penguatan standar etika dalam akuntansi sangat penting untuk meningkatkan keandalan pengungkapan lingkungan dan mendukung praktik bisnis berkelanjutan.

Kata Kunci: *Etika Akuntansi, Greenwashing, Pelaporan Keberlanjutan, Pengungkapan Lingkungan, Tata Kelola Perusahaan*

INTRODUCTION

In the contemporary business environment, sustainability and environmental responsibility have become central concerns for corporations, governments, investors, and society. Companies are increasingly expected not only to generate profits but also to demonstrate accountability regarding environmental protection and social welfare. This expectation has encouraged organizations to integrate sustainability reporting and green business strategies into their operational and financial activities. However, alongside the growing popularity of sustainability initiatives, unethical accounting practices associated with environmental claims have also increased. One of the most concerning phenomena emerging from this situation is greenwashing, a practice in which companies intentionally exaggerate, manipulate, or misrepresent their environmental performance to create a misleading image of sustainability (Delmas & Burbano, 2011). Greenwashing has become a significant ethical issue because it undermines transparency, damages stakeholder trust, and weakens the credibility of corporate sustainability reporting.

Accounting practices play an important role in communicating corporate performance to stakeholders. Financial reports, sustainability reports, and environmental disclosures are expected to present accurate, reliable, and transparent information. Ethical accounting practices require accountants and corporate managers to adhere to professional principles such as integrity, objectivity, accountability, and honesty (Duska, Duska, & Ragatz, 2018). Nevertheless, in practice, some organizations manipulate environmental disclosures for strategic purposes, particularly to attract investors, improve

corporate image, and maintain competitive advantage. Such manipulation often occurs through selective disclosure, misleading sustainability statements, overstatement of environmental achievements, and omission of negative environmental impacts. These unethical actions contribute directly to greenwashing activities and create information asymmetry between corporations and stakeholders.

The rapid growth of environmental, social, and governance (ESG) investment has intensified the pressure on companies to appear environmentally responsible. Investors increasingly prefer firms with strong sustainability reputations because they are considered more resilient and socially accountable. As a result, many companies attempt to portray themselves as environmentally friendly even when their actual practices do not align with their public claims. According to Lyon and Montgomery (2015), greenwashing occurs when there is a discrepancy between symbolic environmental communication and substantive environmental performance. In this context, accounting information becomes a strategic tool that can either promote transparency or facilitate deception. When accounting practices are used unethically, sustainability reporting may become a mechanism for corporate image management rather than genuine accountability.

Several major corporate scandals have demonstrated how unethical accounting practices contribute to misleading environmental claims. Cases involving multinational corporations in the energy, manufacturing, and automotive industries reveal that companies sometimes manipulate emissions data, conceal environmental liabilities, or provide misleading

sustainability disclosures to maintain profitability and public trust. These incidents have raised serious concerns regarding the effectiveness of accounting ethics and regulatory oversight. For example, the manipulation of emissions testing in the automotive industry highlighted how financial and environmental reporting could be distorted to protect corporate interests while deceiving regulators and consumers (Siano et al., 2017). Such practices not only damage corporate reputation but also create long-term economic and environmental consequences.

The issue of greenwashing is particularly relevant in the era of global climate change and sustainable development. Governments and international organizations have established various sustainability frameworks and environmental regulations to encourage responsible corporate behavior. Frameworks such as the Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), and International Sustainability Standards Board (ISSB) aim to improve the quality and comparability of sustainability reporting. Despite these efforts, inconsistencies in environmental disclosures remain common because ethical standards are not always effectively implemented within organizations. Weak internal controls, lack of ethical leadership, and insufficient regulatory enforcement often create opportunities for unethical accounting behavior that supports greenwashing practices.

Ethical issues in accounting practices are also closely related to stakeholder theory. Stakeholders, including investors, customers, employees, regulators, and communities, rely on accounting information to make decisions and evaluate corporate

accountability. When companies engage in greenwashing, stakeholders may make decisions based on inaccurate or misleading information. This can lead to financial losses, reduced public confidence, and reputational damage. Moreover, greenwashing weakens market efficiency because companies that genuinely invest in sustainable practices may face unfair competition from firms that only create superficial environmental images. Consequently, unethical accounting practices not only affect individual organizations but also influence the broader economic and social environment.

Another important concern is the role of corporate governance in preventing unethical accounting behavior. Effective corporate governance mechanisms, including independent audit committees, ethical leadership, transparent reporting systems, and strong regulatory compliance, are essential for reducing the risk of greenwashing. Prior studies indicate that companies with stronger governance structures tend to provide more credible sustainability disclosures and demonstrate greater accountability toward environmental performance (Michelon, Pilonato, & Ricceri, 2015). However, in many organizations, sustainability reporting remains voluntary and lacks standardized verification procedures. This situation increases the possibility of managerial opportunism and manipulation of environmental information.

In addition, technological advancement and digital communication have amplified the impact of greenwashing on society. Through social media and digital marketing, companies can rapidly disseminate environmental claims to a global audience. While digital platforms provide opportunities for transparency, they also enable

corporations to spread misleading sustainability narratives more effectively. Consumers who lack adequate knowledge about sustainability reporting may find it difficult to distinguish between genuine environmental commitment and symbolic marketing strategies. Therefore, ethical accounting practices become increasingly important in ensuring the credibility of sustainability communication in the digital era.

The growing public awareness of environmental issues has also increased expectations for corporate ethical responsibility. Consumers today are more likely to support companies that demonstrate authentic sustainability commitments. At the same time, public scrutiny toward corporate environmental behavior has intensified. Organizations accused of greenwashing often face consumer boycotts, legal sanctions, declining investor confidence, and reputational crises. This demonstrates that unethical accounting practices can generate significant long-term risks for organizational sustainability. Therefore, maintaining ethical standards in accounting is not only a professional obligation but also a strategic necessity for corporate survival and legitimacy.

Despite the increasing attention given to sustainability reporting and greenwashing, there is still a need for further research examining the relationship between ethical accounting issues and greenwashing practices. Many studies focus primarily on environmental disclosure quality or corporate social responsibility performance, while fewer studies specifically analyze how unethical accounting behavior contributes to misleading environmental representations. Furthermore, the dynamic interaction between accounting ethics, corporate governance, and

stakeholder trust requires deeper investigation, particularly in the context of increasing ESG expectations and global sustainability pressures.

Based on these considerations, this study aims to analyze ethical issues in accounting practices and their implications for greenwashing. The research is important because it contributes to understanding how unethical accounting behavior influences the credibility of sustainability reporting and stakeholder trust. In addition, this study is expected to provide insights for companies, regulators, and accounting professionals regarding the importance of ethical standards in promoting transparent and accountable environmental disclosures. By strengthening ethical accounting practices, organizations may reduce the risk of greenwashing and improve the integrity of corporate sustainability communication

METHOD

This study applies a qualitative research approach using the literature review method. A literature review is a systematic method used to identify, evaluate, and synthesize previous studies related to a specific research topic in order to develop comprehensive theoretical understanding and research interpretation. According to John W. Creswell, qualitative research emphasizes exploration and interpretation of social phenomena through detailed analysis of data sources (Creswell, 2014). In this research, the literature review approach is employed to analyze ethical issues in accounting practices and their implications for greenwashing in corporate activities. The method is considered appropriate because the study focuses on theoretical perspectives, conceptual discussions, and findings from previous studies

concerning accounting ethics, sustainability reporting, and environmental disclosure practices.

The data used in this research consist entirely of secondary data collected from various academic and professional sources. The researcher gathers information from scientific journal articles, books, research reports, conference proceedings, and international sustainability standards related to accounting ethics and greenwashing. Relevant literature is obtained through academic databases such as Google Scholar, ScienceDirect, and SpringerLink. According to Glenn A. Bowen, document analysis in qualitative research is an effective procedure for reviewing and evaluating both printed and electronic documents systematically (Bowen, 2009). Therefore, this study emphasizes the selection of credible, peer-reviewed, and relevant references to ensure the quality and reliability of the collected data.

The data collection process is conducted through several systematic stages. First, the researcher identifies keywords related to the research topic, including “ethical accounting practices,” “accounting ethics,” “greenwashing,” “sustainability reporting,” and “environmental disclosure.” Second, the researcher searches for and selects literature that is closely related to the objectives of the study. Third, the selected sources are categorized based on themes, theoretical perspectives, methodologies, and research findings. According to Lawrence A. Machi and Brenda T. McEvoy, organizing literature into thematic categories is important for identifying patterns, inconsistencies, and research gaps within previous studies (Machi & McEvoy, 2016). Through this procedure, the researcher is able to establish a clearer understanding of how

unethical accounting practices contribute to corporate greenwashing behavior.

The data analysis technique used in this study is descriptive qualitative analysis. The researcher analyzes the collected literature by interpreting, comparing, and synthesizing findings from various academic sources. This analysis focuses on identifying the forms of unethical accounting behavior associated with greenwashing practices, the factors influencing such behavior, and the implications for corporate transparency and stakeholder trust. In addition, the study examines the role of corporate governance, ethical standards, and sustainability reporting frameworks in minimizing greenwashing practices. According to Norman K. Denzin and Yvonna S. Lincoln, qualitative analysis aims to produce comprehensive interpretation and contextual understanding of social phenomena through systematic examination of available evidence (Denzin & Lincoln, 2018).

To ensure the validity and credibility of the research findings, this study applies source triangulation by comparing information from multiple references and theoretical viewpoints. The researcher carefully evaluates the consistency and relevance of each source to strengthen the reliability of the analysis. Furthermore, all citations and references are presented systematically in accordance with academic writing standards to maintain research integrity and avoid plagiarism. Through the literature review method, this study is expected to provide comprehensive insight into ethical issues in accounting practices and their implications for greenwashing, while also contributing to future research development in the fields of accounting ethics, sustainability reporting, and corporate accountability.

RESULT AND DISCUSSION

This study analyzes ethical issues in accounting practices and their implications for greenwashing through a comprehensive review of previous academic studies, books, and sustainability reporting frameworks. The literature review indicates that unethical accounting behavior has become one of the major factors contributing to misleading environmental disclosures and greenwashing practices in many corporations. The findings also demonstrate that weak ethical standards, inadequate corporate governance, and pressure to maintain corporate reputation frequently encourage organizations to manipulate sustainability-related information.

The reviewed studies reveal that greenwashing is commonly associated with selective disclosure practices, misleading sustainability claims, omission of environmental liabilities, and exaggeration of environmental achievements. Companies often use sustainability reporting as a symbolic strategy to improve corporate image rather than as a transparent accountability mechanism. According to Delmas and Burbano (2011), greenwashing emerges when organizations intentionally disseminate misleading information regarding environmental performance to gain legitimacy and competitive advantage. This finding is consistent with the argument of Lyon and Montgomery (2015), who state that greenwashing reflects the discrepancy between actual environmental practices and symbolic sustainability communication.

In addition, the review highlights that unethical accounting practices may occur in both financial and non-financial reporting. Some corporations manipulate carbon emission data, environmental expenditure reporting, or sustainability

indicators to create the perception of environmental responsibility. Such practices mislead stakeholders, including investors, consumers, regulators, and the general public. The analysis also identifies that environmental reporting standards are not always consistently implemented, particularly in organizations with weak internal control systems and low ethical awareness.

Another important finding is that stakeholder pressure significantly influences sustainability reporting behavior. Companies facing high public expectations regarding environmental responsibility are more likely to engage in symbolic sustainability communication. While some organizations genuinely improve their environmental performance, others prioritize reputation management over substantive environmental accountability. Consequently, sustainability reporting may function more as a marketing instrument than as a mechanism of transparency.

Furthermore, the literature indicates that strong corporate governance and ethical leadership play an essential role in reducing greenwashing practices. Companies with independent audit committees, transparent reporting systems, and strong ethical cultures tend to provide more reliable environmental disclosures. Effective governance mechanisms help minimize managerial opportunism and increase the credibility of sustainability information. Therefore, ethical accounting practices are closely associated with corporate accountability and long-term organizational sustainability.

Table of Reviewed Articles

Table 1. Presents Several Important Studies Reviewed In This Research Related To Ethical Accounting Practices And Greenwashing.

No	Author(s)	Research Focus	Main Findings	Implications
1	Delmas & Burbano (2011)	Drivers of greenwashing	Greenwashing occurs due to market pressure, weak regulation, and information asymmetry	Companies manipulate environmental information to maintain legitimacy
2	Lyon & Montgomery (2015)	Greenwashing communication	Symbolic environmental claims often differ from actual performance	Sustainability reporting may become deceptive communication
3	Michelon, Pilonato, & Ricceri (2015)	Quality of CSR reporting	Weak disclosure quality reduces stakeholder trust	Ethical reporting improves transparency
4	Siano et al. (2017)	Greenwashing after corporate scandals	Companies may exaggerate environmental claims to protect reputation	Ethical failures damage corporate credibility
5	Cho et al. (2015)	Corporate environmental disclosure	Sustainability reports may conceal negative environmental impacts	Reporting standards require stronger monitoring
6	Seele & Gatti (2017)	Communication and greenwashing	Digital communication intensifies greenwashing exposure	Transparency is important in sustainability reporting

The reviewed articles consistently demonstrate that ethical issues in accounting practices are closely related to the credibility of sustainability disclosures. Most studies emphasize that greenwashing is not merely a marketing problem but also an ethical and accounting issue because it involves manipulation and misrepresentation of information. This indicates that accountants and corporate managers hold important responsibilities in ensuring the integrity of sustainability reporting.

Discussion

Ethical Issues in Accounting Practices

Ethical issues in accounting practices have become increasingly important in the context of sustainability reporting and environmental accountability. Accounting ethics require organizations to present information honestly, transparently, and objectively. However, the literature reviewed in this study indicates that many companies still engage in unethical practices to protect profitability and corporate image. These unethical behaviors include selective disclosure, manipulation of

sustainability indicators, omission of environmental risks, and overstatement of environmental achievements.

According to Duska, Duska, and Ragatz (2018), accounting ethics are fundamentally based on integrity, objectivity, professional competence, confidentiality, and professional behavior. When these ethical principles are ignored, accounting information may become misleading and unreliable. In the context of sustainability reporting, unethical accounting behavior often occurs because environmental information is more difficult to verify compared to traditional financial data. This situation creates opportunities for companies to manipulate environmental disclosures without immediate detection.

The findings of this study reveal that companies often prioritize symbolic legitimacy over substantive accountability. Symbolic legitimacy refers to efforts to appear environmentally responsible without implementing genuine sustainable practices. This behavior aligns with legitimacy theory, which explains that organizations attempt to maintain social acceptance by aligning public

communication with societal expectations. Consequently, sustainability reports may become tools for impression management rather than instruments of accountability.

The reviewed studies also indicate that organizational pressure significantly contributes to unethical accounting behavior. Competitive business environments encourage companies to attract investors and consumers through positive sustainability images. Since environmental responsibility has become an important factor in investment and purchasing decisions, organizations may feel pressured to exaggerate their environmental commitment. In some cases, corporate managers manipulate sustainability data to satisfy shareholders and avoid reputational risks.

Another important ethical issue involves the lack of standardized environmental reporting procedures. Although frameworks such as the Global Reporting Initiative (GRI) and International Sustainability Standards Board (ISSB) provide sustainability reporting guidance, implementation remains inconsistent across organizations. Some companies voluntarily disclose environmental information without independent verification, increasing the possibility of inaccurate or misleading reporting. Therefore, stronger ethical oversight and regulatory enforcement are necessary to improve sustainability reporting credibility.

Greenwashing as a Consequence of Unethical Accounting Practices

Greenwashing represents one of the most significant consequences of unethical accounting behavior. Greenwashing occurs when corporations intentionally create a misleading impression regarding environmental responsibility. This practice may involve

exaggerated sustainability claims, deceptive advertising, selective reporting, or concealment of negative environmental impacts. The literature reviewed in this study indicates that accounting information plays an essential role in supporting or preventing greenwashing practices.

According to Siano et al. (2017), corporate greenwashing often intensifies after environmental scandals because companies attempt to rebuild reputation through symbolic environmental communication. Instead of improving actual environmental performance, organizations may focus on creating positive public perception. In this context, accounting reports and sustainability disclosures become strategic tools for image management.

The reviewed studies also show that greenwashing creates significant negative consequences for stakeholders. Investors who rely on sustainability information may make incorrect investment decisions when environmental disclosures are misleading. Consumers may purchase products based on false environmental claims, while regulators may face difficulties monitoring corporate environmental performance. As a result, greenwashing contributes to information asymmetry between corporations and stakeholders.

Furthermore, greenwashing weakens the credibility of sustainability reporting systems. Companies that genuinely invest in sustainable practices may face unfair competition from organizations that merely manipulate environmental communication. This condition reduces public trust in corporate sustainability initiatives and undermines broader efforts to address environmental challenges such as climate change and resource depletion.

The findings additionally reveal that digital communication platforms amplify the impact of greenwashing. Through social media and online marketing, companies can rapidly disseminate environmental claims to global audiences. While digital communication improves access to sustainability information, it also increases opportunities for misleading environmental narratives. Therefore, ethical accounting practices are increasingly important in ensuring transparency and accountability in corporate communication.

The Role of Corporate Governance in Preventing Greenwashing

Corporate governance plays an important role in minimizing unethical accounting behavior and greenwashing practices. Effective governance systems help ensure transparency, accountability, and ethical compliance in sustainability reporting. The reviewed literature demonstrates that companies with stronger governance mechanisms tend to provide more reliable and credible environmental disclosures.

Independent audit committees, transparent reporting procedures, and ethical leadership are among the governance mechanisms identified as effective in reducing greenwashing risks. According to Michelon, Pilonato, and Ricceri (2015), organizations with better governance quality generally produce higher-quality sustainability reports because managerial behavior is more effectively monitored. Strong governance structures reduce opportunities for manipulation and improve accountability toward stakeholders.

Ethical leadership is another important factor influencing sustainability reporting quality. Leaders who emphasize ethical values and long-

term accountability are more likely to encourage transparent environmental disclosure practices. Conversely, organizations with weak ethical cultures may prioritize short-term financial gains over sustainability integrity. This situation increases the risk of deceptive sustainability communication.

The literature also highlights the importance of external assurance and independent verification in sustainability reporting. Third-party verification can improve the credibility of environmental disclosures and reduce the likelihood of greenwashing. However, many sustainability reports remain voluntary and unaudited, limiting stakeholder confidence in the reliability of disclosed information.

Regulatory enforcement is equally important in addressing unethical accounting practices. Governments and regulatory agencies must establish clear reporting standards and sanctions for misleading environmental disclosures. Stronger legal frameworks can discourage greenwashing and encourage organizations to implement more transparent sustainability practices.

Implications for Stakeholders and Organizational Sustainability

The findings of this study indicate that unethical accounting practices and greenwashing have significant implications for stakeholders and organizational sustainability. Stakeholders rely on accounting information to evaluate corporate performance and make decisions related to investment, consumption, employment, and regulation. When environmental disclosures are misleading, stakeholders may experience financial, social, and reputational consequences.

For investors, greenwashing creates uncertainty regarding corporate

sustainability performance. Investors increasingly consider environmental, social, and governance (ESG) factors in decision-making processes. Misleading sustainability information may distort investment evaluations and reduce market efficiency. Similarly, consumers who prioritize environmentally responsible products may unknowingly support companies engaged in deceptive environmental practices.

Employees and communities are also affected by unethical accounting behavior. Organizations involved in greenwashing may experience declining employee trust, reduced organizational commitment, and reputational crises. Communities may become skeptical toward corporate sustainability initiatives, reducing collaboration opportunities between businesses and society.

From an organizational perspective, greenwashing creates long-term strategic risks. Although misleading sustainability communication may temporarily improve corporate image, exposure of unethical behavior can lead to legal sanctions, declining investor confidence, and reputational damage. Therefore, ethical accounting practices should be viewed as strategic assets contributing to long-term organizational sustainability.

Overall, the literature reviewed in this study emphasizes that ethical accounting practices are essential for maintaining transparency, stakeholder trust, and sustainability accountability. Organizations that prioritize integrity and ethical responsibility in sustainability reporting are more likely to achieve sustainable competitive advantage and stronger public legitimacy.

CONCLUSION

This study concludes that ethical issues in accounting practices have significant implications for the emergence and development of greenwashing in corporate sustainability reporting. Unethical accounting behavior, including selective disclosure, manipulation of environmental information, exaggeration of sustainability achievements, and omission of environmental liabilities, contributes directly to misleading environmental communication. These practices create information asymmetry between corporations and stakeholders, thereby reducing transparency and accountability in sustainability reporting.

The findings of the literature review indicate that greenwashing is influenced by several factors, such as intense market competition, stakeholder pressure, weak corporate governance, and inadequate regulatory supervision. Many companies prioritize symbolic legitimacy and corporate image management over substantive environmental responsibility. As a result, sustainability reporting is often used as a strategic communication tool rather than a genuine accountability mechanism. This condition weakens public trust in corporate sustainability initiatives and undermines the credibility of environmental disclosures.

The study also reveals that effective corporate governance, ethical leadership, transparent reporting systems, and independent verification mechanisms play important roles in minimizing unethical accounting practices and reducing greenwashing risks. Organizations with stronger ethical cultures and governance structures tend to provide more reliable and credible sustainability information. Therefore, strengthening accounting ethics and

improving sustainability reporting standards are essential for enhancing corporate accountability and maintaining stakeholder trust.

Overall, this research emphasizes that ethical accounting practices are fundamental to achieving sustainable business practices and transparent environmental communication. Companies are expected to implement ethical principles consistently in both financial and non-financial reporting to prevent greenwashing and support long-term organizational sustainability. Future studies are recommended to explore empirical evidence regarding the relationship between accounting ethics, sustainability performance, and stakeholder perceptions across different industrial sectors and countries.

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