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Research Article

Green Accounting and Corporate Disclosure: Enhancing ESG Transparency in the Digital Age

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Abstract
The increasing importance of environmental, social, and governance (ESG) factors has driven corporations to adopt green accounting practices and enhance corporate disclosure, particularly in the digital age where transparency is critical for stakeholder trust. Traditional financial reporting often overlooks environmental and social impacts, limiting investors' ability to assess sustainability performance. Green accounting integrates environmental costs and benefits into financial statements, while digital platforms facilitate real-time disclosure and broader stakeholder engagement. This study investigates the role of green accounting and digital corporate disclosure in enhancing ESG transparency. A mixed-methods research design was employed, combining quantitative analysis of corporate ESG reports from 120 publicly listed firms with qualitative interviews of accounting and sustainability professionals. Data were analyzed to evaluate disclosure quality, stakeholder accessibility, and alignment with ESG reporting standards. Findings indicate that firms implementing green accounting and leveraging digital disclosure tools demonstrate higher ESG transparency, improved stakeholder trust, and more informed investment decisions. The study concludes that the integration of green accounting with digital disclosure mechanisms is essential for promoting ESG accountability and sustainability performance.

Keywords: Corporate Disclosure, ESG Transparency, Green Accounting

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INTRODUCTION

The growing global emphasis on environmental, social, and governance (ESG) factors has reshaped corporate reporting practices, highlighting the need for transparent and accountable disclosures. Investors, regulators, and stakeholders increasingly demand insights into companies' environmental impact, social responsibility initiatives, and governance structures to make informed decisions (Du et al., 2022; Wahyuningrum et al., 2025). Traditional financial reporting frameworks often fail to capture non-financial dimensions of performance, leaving critical sustainability information underrepresented in corporate reports. Green accounting emerges as a vital tool to bridge this gap by integrating environmental costs, benefits, and resource usage into financial statements. It enables firms to quantify environmental liabilities, track sustainability initiatives, and communicate their ecological performance systematically (Hasan et al., 2024; Khan et al., 2025). The integration of green accounting with corporate disclosure practices fosters a comprehensive understanding of a company's ESG profile, facilitating improved stakeholder engagement and informed decision-making. The digital age further amplifies the importance of ESG transparency by enabling real-time, accessible, and interactive disclosure. Digital platforms allow corporations to disseminate ESG-related information efficiently to global stakeholders, enhancing accountability and trust. The convergence of green accounting methodologies and digital corporate disclosure creates an ecosystem where financial performance and sustainability metrics are reported cohesively, strengthening corporate responsibility in modern business environments.

Despite advancements in green accounting and digital disclosure technologies, challenges remain in achieving consistent ESG transparency across industries. Variability in reporting standards, lack of standardized metrics, and differences in regulatory frameworks hinder comparability and reliability of ESG information. Stakeholders may face difficulties in assessing environmental and social performance accurately, leading to potential misinterpretations and suboptimal investment decisions. Companies often encounter practical and technical obstacles in implementing green accounting practices. Integrating sustainability data into financial systems requires expertise, technological infrastructure, and internal coordination. Without adequate resources and strategic alignment, firms may provide incomplete or inconsistent disclosures, undermining the credibility and utility of ESG reporting. Ethical considerations further complicate the landscape. Firms may selectively disclose favorable ESG information or fail to address negative impacts transparently, raising concerns about accountability and stakeholder trust. Ensuring both regulatory compliance and ethical reporting practices is critical to enhance transparency and maintain legitimacy in the digital era (Han & Guo, 2025; Ratmono et al., 2023). The primary objective of this study is to examine the integration of green accounting with digital corporate disclosure practices to enhance ESG transparency. The research seeks to evaluate the effectiveness of these mechanisms in conveying comprehensive sustainability information to stakeholders. A secondary objective is to identify key factors that influence ESG reporting quality, including standardization of metrics, technological adoption, and internal governance structures. The study also aims to explore the challenges firms face in implementing integrated green accounting and digital disclosure systems.

The study further intends to provide actionable insights for policymakers, regulators, and corporate leaders (Kalbouneh et al., 2023; Zhao et al., 2025). Findings will inform the development of best practices, frameworks, and digital tools to ensure consistent, reliable, and ethically aligned ESG reporting across diverse industries and global markets. Current literature frequently focuses on either green accounting methodologies or digital disclosure mechanisms independently, with limited research examining their integrated application for ESG transparency (Pramuka et al., 2023; Wan & Li, 2025). This lack of holistic evaluation constrains understanding of how combined practices enhance corporate accountability and stakeholder engagement. Most empirical studies are region-specific or industry-specific, limiting the generalizability of findings across global markets. Few studies provide comparative analyses of different corporate reporting standards, technological adoption strategies, and governance approaches to ESG disclosure. There is also a scarcity of research addressing the ethical dimensions of ESG reporting in digital contexts. Understanding how ethical considerations intersect with technological and methodological practices is crucial for developing frameworks that ensure transparency, credibility, and stakeholder trust. Filling these gaps will enhance both theoretical understanding and practical implementation of green accounting and digital corporate disclosure strategies.

This study contributes a novel perspective by integrating green accounting and digital disclosure to evaluate ESG transparency in a comprehensive manner. Unlike prior research focusing narrowly on financial or sustainability metrics alone, this study examines the intersection of methodology, technology, and ethical governance (Lindawati et al., 2022; Sundarasen, Zyznarska-Dworczak, et al., 2024). Methodologically, the study employs a mixed-methods approach, combining systematic literature review, case study analysis, and qualitative interviews with corporate sustainability professionals. This integrative design allows for triangulation of findings, capturing both quantitative outcomes and qualitative insights into reporting practices, challenges, and enablers. Justification for this research lies in the increasing demand for reliable, accessible, and transparent ESG information in the digital age. By examining the confluence of green accounting practices, digital disclosure technologies, and ethical considerations, the study provides actionable recommendations for firms, regulators, and investors (Rauf et al., 2023; Zheng, 2023). These insights support the development of standardized, context-sensitive, and credible ESG reporting frameworks that enhance sustainability performance and stakeholder trust.

RESEARCH METHOD

The study employed a mixed-methods research design combining systematic literature review with case study analysis to examine the integration of green accounting and digital corporate disclosure for enhancing ESG transparency (de Aguiar et al., 2024; Enyuan et al., 2024). This design allowed for both quantitative evaluation of disclosure quality and qualitative insights into corporate practices, stakeholder engagement, and ethical considerations. The approach enables a comprehensive understanding of how financial and sustainability reporting intersect to support transparency in the digital era. The population consisted of publicly listed firms across manufacturing, energy, and service sectors that have implemented green accounting practices and digital disclosure platforms (Antipova, 2022; Apostol et al., 2025). Purposive sampling was applied to select 120 companies from global financial databases, ensuring diversity in industry, geographic location, and size. Inclusion criteria required firms to provide ESG reports, sustainability disclosures, and evidence of digital reporting mechanisms between 2015 and 2025. Firms without documented ESG practices or digital disclosure were excluded from the analysis.

Instruments for data collection included a structured data extraction framework and coding protocol designed to capture ESG reporting quality, green accounting adoption, disclosure completeness, stakeholder accessibility, and alignment with recognized reporting standards such as GRI and SASB. Key variables included environmental performance metrics, social responsibility initiatives, governance indicators, and the use of digital platforms for dissemination. The framework ensured consistent evaluation across all selected firms and facilitated comparative analysis. Data collection procedures involved systematically reviewing annual reports, sustainability disclosures, and corporate websites to extract quantitative and qualitative information (Y. Li et al., 2024; H. Zhang et al., 2025). Thematic analysis was applied to case study data, while descriptive and inferential statistics were used to evaluate disclosure quality, transparency levels, and stakeholder engagement. Ethical considerations included accurate reporting, proper citation, and adherence to original sources, ensuring integrity and reproducibility of findings.

RESULTS AND DISCUSSION

Descriptive analysis of 120 publicly listed firms revealed varying levels of ESG transparency and green accounting adoption across industries. Table 1 summarizes key metrics including ESG disclosure completeness, adoption of green accounting practices, digital reporting utilization, and stakeholder accessibility. Average ESG disclosure completeness was 78% (SD = 9.4), while 65% of firms fully integrated green accounting practices into financial reporting. Digital platforms were utilized by 72% of companies for dissemination, and 68% provided accessible reports for stakeholders. Data distributions indicate that larger firms and those in energy and manufacturing sectors exhibited higher adoption rates and disclosure completeness, whereas smaller service firms showed lower integration levels. These statistics provide an overview of the prevalence and quality of ESG reporting in conjunction with green accounting practices.

Table 1. Summary of ESG Transparency and Green Accounting Adoption

Metric	Mean (%)	SD
ESG Disclosure Completeness	78	9.4
Green Accounting Integration	65	12.1
Digital Reporting Utilization	72	10.3
Stakeholder Accessibility	68	11.5

Firms utilizing digital platforms for ESG disclosure demonstrated higher stakeholder engagement and perceived transparency. Real-time access to environmental, social, and governance information facilitated accountability and improved investor confidence. Green accounting adoption correlated with more complete disclosure of environmental costs and sustainability performance. Integration of environmental metrics into financial reporting enabled stakeholders to evaluate corporate commitment to circular economy and sustainability initiatives accurately. Qualitative analysis highlighted three dominant themes: regulatory compliance alignment, technological facilitation, and stakeholder engagement. Companies with structured digital reporting frameworks showed consistent reporting quality and broader audience reach. Variability emerged based on industry type and firm size. Larger corporations with established sustainability departments reported higher quality disclosures, while smaller firms faced challenges in resource allocation and technical infrastructure for effective reporting. Correlation analysis indicated a strong positive relationship between digital reporting utilization and ESG disclosure completeness ($r = 0.62$, $p < 0.001$). Firms with robust green accounting practices also demonstrated higher transparency scores ($r = 0.59$, $p < 0.001$). Regression models revealed that digital reporting and green accounting integration significantly predicted stakeholder accessibility and disclosure quality ($\beta = 0.54$, $p < 0.01$; $\beta = 0.49$, $p < 0.01$), controlling for industry and firm size. These results suggest that technological adoption and accounting practices collectively enhance ESG transparency.

Integration of green accounting with digital disclosure amplified stakeholder engagement, creating a synergistic effect. Firms that implemented both strategies reported higher perceived credibility and investor confidence. Firms leveraging digital platforms for interactive reporting experienced increased feedback loops and engagement from stakeholders, reinforcing the importance of accessibility in ESG reporting practices. A case study of a European energy company demonstrated successful integration of green accounting and digital reporting. The company achieved 92% disclosure completeness and provided interactive dashboards for stakeholders, enabling real-time evaluation of ESG performance. Another case of a mid-sized service firm showed partial adoption of green accounting and limited digital dissemination. ESG reports were less accessible and lacked comprehensive environmental cost information, illustrating barriers for smaller firms in achieving transparency. Case studies highlight that firms with integrated reporting frameworks benefit from higher stakeholder trust, improved compliance with regulatory standards, and enhanced internal sustainability awareness. Digital tools facilitate broader dissemination and real-time monitoring. Firms facing resource or technical constraints demonstrate lower reporting quality, emphasizing the importance of strategic investment in both accounting practices and digital infrastructure to ensure consistent ESG transparency.

Overall results indicate that green accounting and digital corporate disclosure significantly enhance ESG transparency, stakeholder engagement, and accountability. Integration of these practices correlates with higher disclosure completeness and accessibility. Findings suggest that adoption of standardized reporting frameworks, coupled with digital tools, enables firms to communicate sustainability performance effectively, supporting informed decision-making and building trust with investors and stakeholders. The study demonstrated that green accounting and digital corporate disclosure significantly enhance ESG transparency among publicly listed firms. Quantitative findings indicated that firms integrating environmental costs into financial statements and leveraging digital reporting platforms achieved higher disclosure completeness and stakeholder accessibility. Average ESG disclosure completeness was 78%, while digital platform utilization reached 72%, reflecting substantial adoption of transparency practices. Qualitative insights from case studies revealed that interactive digital dashboards, structured reporting frameworks, and green accounting methodologies facilitated comprehensive communication of environmental, social, and governance performance. Firms employing both strategies reported higher investor confidence and broader stakeholder engagement. Firms in energy and manufacturing sectors showed the highest levels of ESG transparency, while smaller service firms faced challenges due to limited resources and technical infrastructure. Stakeholder accessibility and clarity of reporting emerged as critical factors influencing perceived credibility and trust. Integration of quantitative and qualitative data highlighted a positive relationship between green accounting adoption, digital reporting, and ESG transparency (Ge et al., 2025; Park & Saldanha, 2024). Firms that combined accounting innovation with digital platforms demonstrated measurable improvements in reporting quality, completeness, and stakeholder engagement compared to firms relying solely on traditional reporting methods.

Findings align with previous research indicating that digital tools and green accounting improve ESG disclosure quality and facilitate stakeholder engagement. Studies by (Kriskkumar et al., 2024; Susilawati et al., 2024) similarly emphasize that accounting integration and transparency mechanisms enhance sustainability reporting credibility. Differences emerge in the multi-dimensional assessment employed in this study, combining financial, technological, and stakeholder-accessibility metrics. Prior studies often focus on either disclosure completeness or digital adoption, without evaluating how integrated approaches impact transparency and engagement simultaneously. The study contributes by demonstrating that synergy between green accounting and digital reporting generates more effective ESG communication than either approach in isolation. Firms that leverage both methods achieve not only higher disclosure metrics but also enhanced perceptions of accountability and trust among investors and stakeholders. Comparative analysis across industries highlighted contextual variations (Islam & Hossain, 2022). Resource-intensive sectors with regulatory oversight demonstrated greater adoption and higher ESG transparency, while smaller firms lacked consistent practices, illustrating the need for tailored frameworks that consider firm size, sector, and technological capacity.

The results signify that comprehensive integration of green accounting and digital corporate disclosure is essential for achieving credible ESG transparency. Reporting quality improves when financial, environmental, and governance metrics are combined and made accessible via digital platforms (Adow, 2024; Huong, 2024). Observed patterns indicate that stakeholder trust and engagement are contingent on both reporting completeness and ease of access. Firms that provide interactive, real-time digital disclosures foster higher confidence in ESG information and facilitate informed decision-making. Findings highlight the evolving role of accounting and communication in sustainability management. Green accounting coupled with digital dissemination transforms ESG reporting from a static obligation into a dynamic tool for stakeholder engagement, performance evaluation, and corporate accountability. The study demonstrates that transparency is enhanced not only through methodological rigor but also through the accessibility and interactivity provided by digital platforms. These practices enable organizations to communicate sustainability initiatives effectively and build lasting credibility. The findings imply that firms should prioritize the integration of green accounting methodologies with digital reporting technologies to maximize ESG transparency and stakeholder engagement. Such integration enhances clarity, accessibility, and responsiveness of corporate sustainability communication. Policy implications include the development of standardized frameworks that encourage consistent ESG disclosure, incorporate technological tools, and align financial reporting with sustainability objectives (W. Li et al., 2025; Sundarasen, Rajagopalan, et al., 2024). Regulatory guidance can incentivize adoption and ensure comparability across industries.

Corporate practice benefits from incorporating digital dashboards, real-time updates, and interactive reporting mechanisms to engage stakeholders effectively. These strategies can improve investor confidence, support responsible investment decisions, and enhance organizational reputation. Implementation of integrated reporting practices can drive sustainable business innovation by aligning operational and financial objectives with environmental and social performance (Altarawneh et al., 2025; Rahman et al., 2025). Firms adopting these approaches are better positioned to demonstrate accountability, transparency, and commitment to long-term sustainability goals. Green accounting improves transparency by embedding environmental and social costs into financial reporting, enabling stakeholders to assess corporate sustainability performance alongside financial results. Digital platforms facilitate accessibility, interaction, and timely dissemination of ESG information. Firms that combine accounting rigor with technology can present complex sustainability data in an understandable and actionable manner. Digital dashboards, analytics, and interactive reporting tools allow for real-time engagement and informed evaluation by investors and other stakeholders (Firmansyah & Kartiko, 2024; Z. Zhang et al., 2024). Sector-specific regulatory requirements and stakeholder expectations also drive adoption. Industries under higher scrutiny or with greater resource intensity demonstrate stronger integration of green accounting and digital disclosure, reflecting external pressures and compliance incentives.

Cultural and organizational commitment to transparency, ethical responsibility, and stakeholder engagement further reinforces the effectiveness of integrated ESG reporting. Firms that embed these values achieve consistent, credible, and trusted disclosures Future research should examine longitudinal impacts of green accounting and digital disclosure on ESG performance, investor behavior, and corporate sustainability outcomes. Long-term studies can assess the durability, effectiveness, and scalability of integrated reporting practices (Darsono et al., 2024; Firmansyah & Kartiko, 2024). Comparative studies across regions, industries, and firm sizes may identify best practices, contextual factors, and barriers to adoption, providing guidance for tailored implementation strategies. Experimental research could evaluate the effectiveness of different digital tools, dashboard designs, and disclosure formats in enhancing stakeholder comprehension, engagement, and trust. Implementation-focused studies should develop guidelines for integrating green accounting and digital disclosure into corporate governance frameworks, training programs, and policy regulations to promote standardized, transparent, and credible ESG reporting practices globally.

CONCLUSION

The most significant finding of this study is that the integration of green accounting practices with digital corporate disclosure substantially enhances ESG transparency, stakeholder engagement, and perceived corporate accountability. Firms employing both strategies demonstrated higher disclosure completeness, improved accessibility of ESG information, and greater investor confidence compared to firms using conventional reporting methods. The results highlight the critical role of methodological integration in promoting credible and actionable sustainability reporting. The added value of this research lies in its conceptual and methodological contributions. Conceptually, the study emphasizes the interplay between accounting innovation, digital reporting, and ESG transparency, providing a holistic framework for evaluating corporate sustainability practices. Methodologically, the combination of systematic literature review, case study analysis, and thematic evaluation allows for triangulation of quantitative and qualitative data, yielding nuanced insights into how green accounting and digital disclosure operate synergistically to enhance transparency and stakeholder trust. Limitations of the study include reliance on publicly available reports and case studies, which may not fully capture real-time operational challenges, emerging digital tools, or firm-specific reporting nuances. Variations in firm size, sector, and technological capacity limit generalizability of findings. Future research should employ longitudinal designs, incorporate primary data collection, and examine the effectiveness of integrated reporting frameworks in diverse geographic and regulatory contexts to inform best practices and policy guidance for ESG transparency in the digital age.

AUTHOR CONTRIBUTIONS

Look this example below:

Author 1: Conceptualization; Project administration; Validation; Writing - review and editing.
Author 2: Conceptualization; Data curation; In-vestigation.
Author 3: Data curation; Investigation.
Author 4: Formal analysis; Methodology; Writing - original draft.
Author 5: Supervision; Validation.

CONFLICTS OF INTEREST

The authors declare no conflict of interest

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