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Environmental Accounting in Non-Profit Organisation: A Literature

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Abstract: *Environmental accounting in non-profit organizations (NPOs) represents a critical and evolving field, reflecting the broader societal demand for greater environmental stewardship and accountability across all sectors. As the global focus intensifies on sustainability challenges, NPOs, often at the forefront of social and environmental advocacy, are increasingly recognizing the necessity of integrating environmental considerations into their accounting and reporting practice. In view of the increasing worldwide concern regarding sustainability and accountability, there is a vital need to integrate environmental factors within the organizational setup of NPOs. In this study, a thorough analysis of environmental accounting in NPOs is presented, which will include information on the supporting body of literature, the available theoretical constructs within which it can be explained, together with a discussion on factors associated with its implementation. Environmental accounting is a well-developed process within a business corporation, but in NPOs, it is a fresh yet increasingly crucial line of study. In our discussion, we identify the developing body of knowledge, which also reveals a rising interest in a focus on NPOs in particular.*

Keywords: environmental accounting, sustainability in non-profit organisations

1. Introduction

According to Thomas (2010), non-profit organizations are unique because they are formed to meet certain social needs or support particular initiatives without making profits for private individuals. These organizations have a restriction called a "nondistribution constraint" whereby all surplus revenues are not shared as profits or dividends to shareholders, but rather, are used to fund mission-related activities (Berenguer & Shen, 2019). This unique feature makes them different from for profit organizations as their focus is the attainment of a social goal (Ghoorah et al., 2025). They are most often associated as serving the public, are self-governing and lose a variety of taxes as they, legally, are not required to pay them because of their social or public service (Hackney, 2024; Pyanov et al., 2021). They cover a variety of fields, social services, health, arts and culture, environment, and protective services for animals, which are all, often, crucial activities and services that extend and complement the work that governments provide (Stötzer & Kaltenbrunner, 2023). Commonly called the "third sector", these organizations help provide services for difficult situations and are important for resolving the weaknesses that can be found in the market and in the government (Berenguer & Shen, 2019; Pilon & Mansurov, 2024). These organizations can even be called, unofficially, the "Civil Society Sector" (Pilon & Mansurov, 2024). These bodies, though they are not part

of, and are autonomous, of the public sector, they can receive public funding, and they can operate freely and make their own strategic choices (Dong and Rim, 2022). These organizations can meet their particular structure, collective purpose, and advocacy for particular community members (Treinta et al., 2020).

On the other hand, Environmental Accounting serves the purpose of recognition, measurement, and reporting of environmental costs and activities, as it gives an organization an idea of its ecological footprint (Shatila et al., 2024). This merges environmental accounting with traditional accounting, thereby enabling organizations to quantify the costs related to their environmental actions (Sundarasen et al., 2024). This is important as it gives more to the ongoing global issues of environmental harm, such as depletion of the ozone, resource overuse, and global warming (Wiredu et al., 2023).

Are non-profit organizations concerned about Environmental Accounting? Consequently, non-profit organizations too, have the duty to implement strong empirical environmental accounting practices which have been focused on to a great extent in the literature (Ayinla et al., 2024). Due to their efforts to support community wellbeing and operational activities, both public and non-profit organisations encounter a variety of environmental challenges (Domingues et al., 2022). Like other organisations with profit motives, these organisations are subject to the impacts of global warming, the loss of biodiversity, and resource depletion. To address these challenges, non-profit organisations are faced with the need for comprehensive strategies to assess environmental risks and develop mitigation plans (Khatter, 2023). In addition to the direct impacts of their operations, non-profit organisations must also consider the broader impacts of environmental degradation (Olorunsogo et al., 2024), which include negative impacts on public health and increased vulnerability in society due to extreme weather events.

Environmental accounting, in particular, seeks to expose the distinct environmental costs incurred in every operational process, distinguishing from other non-environmental costs in order to construct a clear and simple structure to mitigate the environmental costs (Zik-Rullahi & Jide, 2023). By closely controlling these costs, organizations can have a better handle on their environment and on/from which their social and environmental accountability derives (Octisari et al., 2024; Zik-Rullahi & Jide, 2023).

In light of this, and as a modest first step toward filling the knowledge gap, this paper attempts to review the scholarly world for the practice of EA in nonprofit organizations, which, unlike in the private and public sectors, has received little attention (Rahmawati et al., 2024; Tommasetti et al., 2023). This paper aims to examine the research domain to find a coherent set of knowledge, the central research streams, the major scholars and publications, and the principal research themes (Sundarasen et al., 2024). This will provide a basis for further unraveling the intellectual architecture and the history of environmental accounting research in the nonprofit sector and will provide a basis for identifying the gaps and overlaps with the general accounts of sustainability accounting (Kalbouneh et al., 2023). This analysis will contribute to a more comprehensive understanding of the development of research in the area of environmental accounting, specifically within the nonprofit sector, highlighting areas of convergence and divergence from broader sustainability accounting discussions (Kalbouneh et al., 2023). This structured literature review will therefore synthesize current knowledge, identify research gaps, and suggest future directions for scholarly inquiry in this specialized area (Bisogno et al., 2025).

2. Issues and Challenges of Environmental Accounting in Non-Profit Organisations

As of late 2023, environmental accounting (EA) transformed from a niche practice to a mainstream phenomenon in organizations (Ayinla et al., 2024). This metamorphosis explains how environmental performance is increasingly becoming intertwined with corporate social responsibility in the context of social value (sustainability). This is because for-profit and non-profit organizations face increased scrutiny concerning their environmental performance (Zatini et al., 2024). Without environmental accounting, organizations cannot adequately assess their operational costs, thus hindering the potential for sustainable decision-making (Ayinla et al., 2024). For non-profit organizations, it can further demonstrate environmental stewardship (an organizational value), along with the increased transparency and accountability to donors and beneficiaries (Shatila et al., 2024). Integrating non-profit organizations' financials, along with the social and environmental factors, assists in determining the overall impact while respecting non-profit organizational values, objectives, and legislation (Ebbini et al., 2025; Zik-Rullahi & Jide 2023). Furthermore, it assists in identifying opportunities to enhance resource management, economically and environmentally (Ayinla et al., 2024; Rahman & Islam, 2023). This assists in eliminating waste, thus establishing a symbiotic relationship between the environment and economy. This social accounting approach widens the scope of about three of the organizational performance metrics to include social and environmental metrics.

Incorporating ecological effects into financial performance is a relatively new approach (Rahman & Islam, 2023). It enables companies to assess and report on aspects of environmental performance, including greenhouse gas emissions, water consumption, waste, and the effects on biodiversity throughout their operational and supply chain systems (Wang, 2023). This approach is referred to as "green accounting" and presents a more complete assessment of the financial and environmental performance of a company, thereby offering a balanced approach to the description of economic performance (Zik-rullahi & Jide, 2023).

The literature shows an increasing academic consideration in the phenomenon of green and sustainability accounting in many fields and due to the awareness of sustainability concerning the environment (Judijanto et al., 2024; Kıllı et al., 2025). For example, the synthesis of meta research in reviews pertaining to environmental accounting 1995 - 2024 is an attempt to capture the role of accounting in the sustention of permanence in business (Sundarasen et al., 2024). The prevalent attention to green accounting is because of the integration of accounting in the business with the provision of sustainability and is the concern of many researchers in the economic discipline; in fact, some of them have attempted bibliometric studies in ISI databases (Kıllı et al., 2025). The nonprofit sector, in particular, is likely to have some constraints and some specific phenomena that need to be researched in depth (Jasni Kamarudin, 2024). The present study shall subdivide the available literature into specific time frames to show how thinking has evolved from theory to practice in the integration of environment concerns in the operations and reporting of nonprofit organizations (Zatini et al., 2025). This shall also show how the management control system in this particular case organization, which is usually neglected in literature, can alter the direction of (or the lack of) support towards sustainability (Quesado et al., 2024). This help to illustrate the importance of the applicable accounting methods in enabling the development of sustainable business models and promoting innovative accounting practices in the nonprofit sector (Oliveira et al., 2025). This also underscores the ways in which environmental accounting can improve transparency and accountability of nonprofit organizations in their relations with various stakeholders and donors (Ayinla et al., 2024; Kalbouneh et al., 2023; Wahyuni et al., 2025).

The last decade's evidence of public sector and non-profit organisations not being environmentally neutral actors is substantiated. Their activities are characterized by the consumption of energy, the emission of waste and gases, the construction of infrastructures, the development of procurement schemes and the deployment of resources, and the implementation of policies which are environmentally damaging. There is a paradox of these organisations being essential actors in the environmental protection and advocacy processes, and at the same time, damaging the environment through their activities. As public sector and non-profit organisations, there are adverse environmental consequences from the consumption of energy, the emissions, the waste and pollutant discharge, the modification of infrastructures and land, and the procurement and supply chain activities. However, like the private sector, these organisations are public sector and non-profit actors which have implicit and explicit adverse consequences on the environment through their operational day-to-day activities. These consequences are a result of energy consumption, procurement, waste generation, logistics, infrastructure and service delivery, and the design of systems and processes. The last decade's literature from Scopus and WoS (Web of Science) has begun addressing the operational environmental footprint concerning the public and non-profit sector. There has been a recognition that these entities also in their operations, contribute to environmental degradation, alongside their efforts in environmental governance and advocacy.

Although driven by philanthropic goals, non-profit organisations also produce emissions through their offices, travelling, and through their various programs. Environmental NGOs, humanitarian and development institutions often engage in highly emissions-producing international travel and operational field and logistics coordinations (Hailey & James, 2018). One of the most salient public consequence is the sector’s energy consumption and the consequent consumption of energy in the form of greenhouse gases (GHGs). Governments are major energy consumers who own large portfolios of public and private buildings, offices, schools, hospitals, and military and public civil accommodations. These constructions employ fossil fuel energy in their heating and cooling systems, and therefore contribute to the countries public carbon emissions (Kern et al., 2017). The studies show, in addition, that public constructions are most often more energy inefficient than the private sector, owing to their ageing infrastructure, inflexible shelving of budgets, slow modernisation to renewable energies, and changing of green technologies (Ürge-Vorsatz et al., 2015). Furthermore, the public transport vehicle fleets, the emergency services, and the administrative travel do not help the situation. NGOs in remote or disaster-affected areas tend to use more diesel fuel, portable, temporary constructions and air travel, and more so do not help their situation and opposite to their so-called objectives to help the environment (Bennett et al., 2016).

The public sector is a significant generator of solid waste and water pollution and some other hazardous materials as a consequence of their provision of services. One facet of the public sector is Health Care Services that produce medical and chemical waste that can threaten nature if it is not handled properly (Windfeld & Brooks, 2015). Other public sector services like Municipality that do waste collection, street cleaning and water treatment can also cause land, air and water pollution, if their systems are inefficient or outdated. Previous research demonstrates that inefficient waste management in the public sector can lead to increased landfill use, methane emission, and leaching of plastics into our surroundings (Zhang et al., 2020). Although public entities are meant to demonstrate the audience, in practice they often are limited to waste reduction initiatives because of operational constraints. At the same time, Non-government Organisations (NGOs) also generate waste from their offices, events they organise, relief they distribute, and programmes they implement. Humanitarian NGOs are the production of some waste streams to respond to emergencies (Paterson et al., 2019).

Overall, non-profit organisations will need to do so in order to adapt to and mitigate ozone depletion, climate change, deforestation, degraded ecosystems, and their impact on service delivery and community engagement (Alherimi et al., 2024). Often, these environmental factors increase operating costs due to resource shortages and the need for a sustainable alternative. Additionally, there is an increase in public scrutiny over non-profit organisations' ecological footprint (Ackers & Adebayo, 2022; Kryshtanovych et al., 2024). For example, the increasing frequency of drought and flood conditions and the increasing rate of glacial melting directly affect the availability of key resources and displace people, therefore putting an even greater strain on the work of humanitarian aid and relief organisations (K. & Anoop, 2023; Kryshtanovych et al., 2024).

On the other hand, research on environmental accounting in the public sector and non-profit organisations is theoretically diverse and multi-disciplinary. The literature shows strong dependence on institutional, legitimacy, stakeholder, and accountability theories in explaining adoption and reporting of such practices, although recent studies are increasingly integrating public value and critical theories. Institutional theory is the predominant theory within these studies. From DiMaggio and Powell (1983), institutional theory accounts for organisational behaviour as a response to coercive, normative, and mimetic pressures rather than efficiency. Such studies explain why public sector organisations implement sustainability reporting or environmental accounting systems, even when direct economic gains are absent (Larrinaga et al., 2016; Brusca et al., 2018). In non-profit organisations, institutional pressures such as those of donors, international organisations, and professional constraining norms often result in NGOs practising EA to meet sectoral expectations (Lodhia & Jacobs, 2013).

Through stakeholder theory (Freeman, 1984), we see that environmental accounting (EA) adoption is influenced by many different types of stakeholders including: citizens, donors, oversight groups, and service users. As a result, environmental accounting is not purely technical, but is also impacted by the need for practical accountability, which includes being able to provide transparent evidence regarding environmental sustainability initiatives. If an organization cannot provide transparent evidence regarding their environmental sustainability initiatives this can result in the questioning of their legitimacy and trustworthiness, and many associated social or economic consequences (Paulus et al., 2017).

Certain studies within the public sector have incorporated New Public Management (NPM) theory, which centres on control, measurement of performance, and efficiency (Hood, 1995). Within the scope of NPM, environmental accounting is seen as a means of improving efficiency, waste control, and managing the costs of the environment. Conversely, studies depict NPM-inspired EA as elevating environmental issues to measurable proxies, thereby complicating the challenges of the conflicting ecosystem (Broadbent & Guthrie, 2008). More recent studies have developed public value theory, which stresses societal outcomes as opposed to efficiency (Moore, 1995). Within this frame, environmental accounting is perceived as a tool for achieving the sustainable public value of ecosystem preservation and intergenerational equity (Bracci et al., 2021).

Given all the theoretical frameworks that various authors have employed to explain why organisations adopt (or resist) environmental accounting, how environmental accounting is executed with respect to accountability and governance, we understand that the research in this sphere predominantly draws on sociology, political economy and organisation theory rather than economic theory. This corresponds with the public and non-profit sectors' focus on legitimacy, public value, ethics and accountability to stakeholders. This study seeks to review

and discuss the principal theories in environmental accounting that relate to the public and non-profit sectors, proposing the relevance of such theories and limitations therein in the context of environmental accounting. These theories demonstrate that environmental accounting in these sectors is more than a technical exercise and speaks to a complex socio-political arrangement constituted by questions of legitimacy, stakeholders, and power relations. Future research is likely to benefit from empirical synthesis of theories, and from further work that combines the theories of institutions with explanations of accountability and public value, in order to arrive at the theoretical constructs of both the more and the less apparent aspects of environmental accounting.

3. Discussion and Conclusion

As much as the field of environmental and sustainability accounting has advanced as a whole, the niche concerning its practice and difficulties in nonprofit organizations is still a pipeline concerning additional research (Bisogno et al., 2025). The one-of-a-kind mission-driven character and multi-faceted stakeholder environment of nonprofits makes environmental accounting research different, in comparison to studies relating to corporate or governmental entities (Papaspyropoulos et al., 2012). Also, the research has showcased the developing thematic clusters and cooperative patterns of the field, owing to its intellectual maturity and interdisciplinary participation (Judijanto, 2024; Kusniawati et al., 2025). We advocate for additional studies on the incorporation of other forms of the environment - particularly ecosystem services and biodiversity - into the accounting substructure of nonprofit organizations as they are essential for a complete comprehension of the environmental outcomes (García-López & Pérez-Hernández, 2024). This will enable a more thorough evaluation of the environment's performance to be achieved in the evaluation of a wider range of the environment to be beyond the conventional measures of resource consumption and the extent of the environment's contributions and the extent of the environment's contributions and the extent of the environment's dependencies.

It is evident that there are some difficulties with integrating this specific area of research with accounting that Schaltegger et al's work suggests, given the numerous works in this field that fall outside of mainstream accounting. Schaltegger et al. (2013) argue that the field of accounting is yet to fully integrate research and practice with environmental accounting, and this is an area that is in high need of attention. This suggests a need for greater integration of environmental accounting research within core accounting discourse to enhance its visibility and influence on practice (Zatini et al., 2025). Moreover, regional disparities in environmental management accounting research highlight the need for targeted interventions and increased collaboration, particularly in underrepresented areas such as the European Union, to foster more widespread adoption and implementation (Zatini et al., 2025). Indeed, this suggests a critical need to bridge the theoretical advancements in environmental management accounting with practical application, especially in less developed EMA environments (Barani et al., 2025).

Further work is necessary to understand how primary macroeconomic variables and public policy affect the diffusion and efficacy of EMA in non-profit and other under-researched EMEs, especially in the early stages of the financing of the green initiatives in most developing countries (Ganesh et al., 2024, Nguyen 2025). Also, future research ought to assess the non-profit sector EMA adoption challenges and primary drivers, separating internal organizational characteristics and external factors. The existing body of work tends to focus on public sector organizations and the environmental and sustainability accounting paradox, where accounting

is required, and sustainability information is required, and how it has to be integrated and reported (Bisogno et al 2025). This being the case, the environmental accounting paradox in the NGO heterogenous nonprofit organization is under-researched, and especially where such NGOs operate under different accountability and financial models than the public and private sectors (Bisogno et al 2025). This has to be followed by a bibliometric analysis to find the particular trajectories and challenges of NGOs that justify the adoption of environmental accounting as it remains the most undocumented in practice.

Evidence of reporting, exposure, accountability frameworks and stakeholder involvement suggests there is a lot of research being conducted into sustainable accounting; however, the majority of research focuses on the private sector and does not specifically focus on the particularised nature of the public sector or non-profit sector (Kalbouneh et al., 2023). While there may be challenges with measuring social outcomes in the non-profit sector, studies do at least provide a very good foundation for comprehensively understanding the bibliometric of environmental accounting within the sector of interest (Wahyuni et al., 2025). This will assist in identifying ways that mission-driven organisations can more readily incorporate the environmental component of "Triple Bottom Line" (TBL) into their economic accounting and/or strategies. This line of inquiry would also benefit from examining the extent to which current regulatory frameworks in specific jurisdictions either facilitate or impede the integration of EMA in non-profit organizations, thereby informing policy recommendations. Furthermore, a comparative analysis of EMA implementation across different types of NGOs, such as environmental advocacy groups versus social service providers, could reveal sector-specific best practices and challenges, offering nuanced perspectives on effective integration strategies. Moreover, an in-depth analysis of stakeholder engagement strategies in driving EMA adoption within non-profits could illuminate effective approaches for garnering support and resources for environmental initiatives.

This study also identified several theories used in environmental accounting research related to the public sector and non-profit organisations, highlighting their relevance and limitations. Together, these theories emphasize that environmental accounting in these sectors is not merely a technical exercise but a socially and politically embedded practice shaped by legitimacy concerns, stakeholder relationships, and power dynamics. Future research is likely to benefit from theoretical integration, combining institutional explanations with accountability and public value perspectives to better capture both symbolic and substantive dimensions of environmental accounting.

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Conflict of Interest Statement
The authors declare that there is no conflict of interest regarding the publication of this study.

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