

Advances in Applied Accounting Research

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The Crucial Role of Social Media in Raising Public Awareness of Environmental Accounting Practices



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|                                                                                                                                                                                                                                                                                                                                                                                                                                                      | ABSTRACT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| <p><b>Keywords:</b></p> <p>social media; environmental accounting; corporate accountability; stakeholder engagement; sustainability communication.</p> <p><b>Conflict of Interest Statement:</b></p> <p>The author(s) declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p><b>Copyright © 2025 AAAR. All rights reserved.</b></p> | <p><b>Purpose:</b> This study aims to explore the crucial role of social media in raising public awareness of environmental accounting practices and to examine how social media can bridge the gap between corporate environmental disclosures and public understanding. It investigates how social media functions as a communication and educational platform to support corporate transparency and accountability in environmental reporting.</p> <p><b>Research Design and Methodology:</b> This research employs a qualitative systematic literature review (SLR) method, analyzing selected peer-reviewed journal articles, books, and reports published between 2015 and 2025. The study critically synthesizes literature related to environmental accounting, stakeholder communication, and social media to provide a comprehensive understanding of the intersection of these domains.</p> <p><b>Findings and Discussion:</b> The study finds that social media is an effective tool for disseminating complex environmental accounting data in accessible formats and engaging the public through interactive and transparent communication. It reveals that social media fosters corporate accountability by enabling public scrutiny and feedback. However, challenges such as limited public literacy in environmental accounting and the lack of standardized communication practices remain significant obstacles.</p> <p><b>Implications:</b> The study highlights the need for companies to integrate social media into their environmental communication strategies and for policymakers to establish guidelines that promote transparency. It also underscores the role of social media in empowering stakeholders and encouraging active public participation in environmental governance.</p> |

Introduction

In the contemporary era of global sustainability movements and heightened awareness of environmental degradation, environmental accounting has become a pivotal component of modern corporate responsibility and transparency frameworks. As environmental challenges such as climate change, resource depletion, and pollution continue to escalate, businesses are increasingly expected to go beyond financial reporting and integrate environmental performance into their disclosure practices (Rizvi *et al.*, 2024). Environmental accounting, which involves systematically identifying, measuring, and reporting environmental costs, liabilities, and impacts, is now recognized as a critical tool for organizations seeking to align their business models with sustainable development goals (SDGs) and broader environmental governance (Nurhidayat *et al.*, 2020). It serves not only as a mechanism

for internal decision-making and cost control but also as a means to communicate a company's environmental performance to external stakeholders, including investors, regulators, consumers, and civil society. In an era where stakeholders demand greater accountability and transparency, environmental accounting is essential for demonstrating a company's commitment to environmental stewardship and corporate sustainability (Zik-Rullahi & Jide, 2023). However, despite its growing adoption, public awareness and understanding of environmental accounting remain disproportionately low. Although companies increasingly publish environmental disclosures as part of their annual or sustainability reports, these reports often fail to connect with the broader public due to their technical language, complex data, and lack of accessible narratives. Consequently, this technical barrier prevents environmental accounting from fully realizing its role as a driver of accountability and public engagement in environmental governance.

The widening gap between the growing implementation of corporate environmental reporting and the persistent lack of public awareness and engagement with such disclosures presents critical practical and theoretical challenges. Practically, when public engagement with environmental accounting remains low, the broader purpose of these reports—fostering corporate accountability, shaping responsible business conduct, and informing public discourse — is undermined (Reynolds & Yuthas, 2008). Without active societal participation, environmental disclosures risk becoming mere formalities that fail to generate meaningful corporate change or influence stakeholder decision-making. Theoretically, this disconnection underscores a significant communication dilemma: How can organizations effectively transmit complex environmental accounting information to a non-expert audience? In this regard, social media represents a powerful yet underexplored communication channel capable of transforming how the public shares and understands environmental information. As a dynamic and interactive medium, social media facilitates two-way communication, collective action, and rapid dissemination of information, making it a potentially effective tool for enhancing public engagement with environmental accounting (Giacomini *et al.*, 2020). Social media can demystify technical reports and foster greater transparency through user-friendly content, visual storytelling, and participatory dialogues (Elias & Federman, 2016). Nevertheless, despite the widespread use of social media across sectors, its specific role in raising awareness about environmental accounting remains insufficiently examined. Addressing this gap is crucial, as public awareness and scrutiny are vital to pressuring corporations to improve environmental performance. However, they cannot be mobilized if the public remains unaware of or disengaged from environmental accounting practices.

Several recent studies have highlighted the growing role of social media in promoting environmental awareness and supporting sustainable practices. Social media is critical in raising environmental consciousness, promoting sustainable behaviors, effectively disseminating information, and mobilizing collective action, especially among millennials (Efendi *et al.*, 2025). Furthermore, social media enables active engagement in environmental campaigns and fosters collective action against environmental issues (Shari, 2024). The capacity of social media to facilitate widespread dissemination of information has also been recognized as instrumental in raising public awareness of the United Nations Sustainable Development Goals (SDGs) 2030, which encompass social, economic, and environmental dimensions (Thoriq *et al.*, 2024).

Social media has been identified as a valuable channel for promoting transparency in Environmental, Social, and Governance (ESG) disclosures in environmental accounting. These practices are essential for companies to shape their public image, secure legitimacy from stakeholders, and demonstrate their commitment to social and environmental responsibilities (Ramadhan *et al.*, 2023). Nevertheless, as noted by Efendi *et al.*, (2025), the effectiveness of social media in raising awareness largely depends on the quality of content shared and the digital literacy of its users. This observation highlights the dual challenge of crafting impactful communication and ensuring audience competence in interpreting environmental disclosures. Although social media has demonstrated its value in various contexts, its application in community-based organizations for environmental education remains limited, suggesting significant room for growth and innovation (Waititu, 2021). Higher education institutions, such as universities, have also begun leveraging social media platforms to communicate sustainability initiatives, engage stakeholders, and enhance sustainability reporting practices (Di Tullio

*et al.*, 2021). These studies collectively highlight the potential of social media to act as a conduit for environmental education and corporate transparency. However, they also reveal the nuanced challenges in effectively leveraging these platforms.

Although recent studies have recognized the growing role of social media in raising environmental awareness and promoting sustainability initiatives, there is a specific focus on how social media influences public understanding of environmental accounting that remains largely unexplored. Scholars such as Efendi *et al.*, (2025) and Shari (2024) have demonstrated that social media effectively mobilizes collective action and fosters engagement in environmental campaigns, particularly among younger generations. Moreover, research by Thoriq *et al.*, (2024) has shown that social media significantly contributes to increasing awareness of the United Nations Sustainable Development Goals (SDGs), encompassing environmental, economic, and social dimensions. However, these studies predominantly examine general environmental activism and public engagement without addressing the unique complexities of environmental accounting, which requires a public understanding of corporate disclosures and environmental costs. Ramadhan *et al.*, (2023) emphasize the importance of social media in promoting transparency in Environmental, Social and Governance (ESG) disclosures; however, empirical evidence detailing how social media shapes public perception and interpretation of corporate environmental reports is still insufficient. Although universities and community-based organizations have started utilizing social media for sustainability education (Di Tullio *et al.*, 2021; Waititu, 2021), research remains fragmented and lacks a comprehensive synthesis. This leaves a theoretical gap in understanding how social media can bridge the divide between technical and environmental accounting information and public comprehension, underscoring the need for systematic investigation.

In light of the identified gaps, this study offers a novel and integrated approach by systematically reviewing how social media contributes to raising public awareness of environmental accounting practices, employing a Systematic Literature Review (SLR) methodology. While previous studies have separately addressed the role of social media in environmental advocacy or the technical aspects of environmental accounting, few—if any—have explored the intersection between these two critical domains. The originality of this research lies in its effort to synthesize perspectives from environmental accounting, stakeholder communication, and digital media strategies to propose a more comprehensive framework for enhancing public engagement with corporate environmental disclosures. By doing so, this study moves beyond fragmented insights and attempts to connect the potential of social media as an educational and communicative tool with the complex field of environmental accounting, which remains largely inaccessible to the broader public. Addressing this intersection is crucial, as effective communication of environmental performance is essential for increasing public scrutiny and encouraging corporate accountability. Therefore, this study seeks to answer the following research questions: (1) How does social media enhance public awareness of environmental accounting practices? (2) What factors influence the effectiveness of social media in conveying environmental accounting information? (3) What challenges and opportunities exist in optimizing social media to promote corporate environmental transparency? Through these questions, the study aims to contribute theoretically and practically to advancing effective communication in environmental accounting.

## Literature Review

### *Stakeholder Theory*

As conceptualized by Freeman, (2010) Stakeholder Theory has evolved significantly in contemporary organizational discourse, emphasizing that companies hold responsibilities not only to shareholders but also to a broader set of stakeholders whose interests and welfare are impacted by corporate actions. In today's complex business environment, stakeholders include consumers, employees, regulators, investors, local communities, and environmental activists (Civera & Freeman, 2019). These groups exert increasing pressure on corporations to ensure that their operations are financially profitable, ethically responsible, and environmentally sustainable (Etter *et al.*, 2019). Importantly, Stakeholder Theory posits that corporations must operate transparently, actively disclosing information about their social and environmental performance. Roszkowska-Menkes &

Aluchna (2020) argue that this transparency is no longer optional, as stakeholders demand greater accountability and involvement in corporate governance processes. Moreover, stakeholder engagement is fundamentally rooted in ongoing dialogue rather than one-way disclosure, highlighting companies' need to create two-way communication mechanisms with those impacted by their activities (Manetti & Bellucci, 2016). This expectation aligns closely with the increasing integration of environmental considerations into corporate strategies, primarily through sustainability and environmental accounting practices that communicate environmental impacts to a broad audience of interested parties (Dumay & Hossain, 2019).

In line with Stakeholder Theory's emphasis on engagement and accountability, environmental accounting is recognized as a critical tool for organizations to measure and report their environmental impacts transparently (Rosati & Faria, 2019). However, as García - Sánchez & García - Meca (2018) highlight, despite developing sophisticated environmental accounting frameworks, many companies still struggle to present environmental data in understandable and valuable ways for non-expert stakeholders. This gap underscores the importance of disclosing environmental performance and ensuring that such disclosures foster meaningful stakeholder engagement. Since sustainability reporting often involves technical content that may be inaccessible to the general public, the communication of environmental accounting must be adapted to the needs and expectations of various stakeholders (Miska *et al.*, 2014). Furthermore, the role of stakeholders extends beyond passive recipients of information; they are active agents whose feedback and collaboration can significantly influence corporate environmental strategies (Bellucci & Manetti, 2018). Therefore, effective communication about environmental accounting is crucial for enabling stakeholders to hold companies accountable and to shape sustainable business practices. From a strategic perspective, organizations that succeed in engaging stakeholders around environmental issues can build stronger reputations and legitimacy, which are essential for long-term success in a highly competitive and socially conscious marketplace (Wang & Sarkis, 2017).

The advent of social media has provided companies with powerful tools to operationalize Stakeholder Theory, particularly in the realm of environmental communication. Unlike traditional corporate reports, social media facilitates dynamic, real-time, and interactive exchanges between companies and stakeholders (Etter *et al.*, 2019). Bellucci & Manetti (2018) argue that social media can transform how companies present environmental accounting information, allowing them to move beyond technical jargon to more accessible formats, such as infographics, videos, and interactive discussions. Through these platforms, companies can foster greater transparency and responsiveness to environmental concerns raised by stakeholders (Roszkowska-Menkes & Aluchna, 2020). Importantly, social media allows stakeholders to receive information and engage in conversations that shape corporate environmental accountability. This two-way interaction is essential, reflecting the core of Stakeholder Theory's call for dialogue and mutual influence between organizations and their stakeholders (Civera & Freeman, 2019). Moreover, using social media to engage in open discussions about environmental accounting can enhance corporate legitimacy and trust, mainly when companies proactively address stakeholder concerns about environmental risks and impacts (Rosati & Faria, 2019). Thus, integrating social media into corporate stakeholder engagement strategies aligns directly with Stakeholder Theory's principles of transparency, accountability, and dialogic interaction, ultimately strengthening the company's position as a socially responsible and environmentally aware entity.

### *Social Media*

Social media has emerged as one of the most influential tools for disseminating environmental information and fostering public awareness in the digital age. Unlike traditional media, which tends to operate through one-way communication, social media enables interactive and real-time dialogue between organizations, communities, and individuals, enhancing the exchange of environmental knowledge and practices (Ayuningtyas *et al.*, 2025). Platforms such as Facebook, Instagram, TikTok, and Twitter serve as channels for communication and as spaces for public engagement and co-creation of environmental content (Jain & Meena, 2024). This participatory nature of social media has transformed ordinary users from passive recipients of information into active creators and

disseminators of environmental messages (Masythoh *et al.*, 2024). Moreover, visual-based platforms like TikTok and Instagram amplify environmental campaigns through creative storytelling, infographics, and short videos, making complex issues such as climate change, pollution, and sustainability more understandable for broader audiences (Ayuningtyas *et al.*, 2025). Given these dynamic capabilities, social media serves as a critical bridge between technical and environmental information and public comprehension. It ensures that important issues are not confined to corporate or governmental reports but reach communities directly affected by environmental problems.

Social media plays a strategic role in educating the public and spreading environmental awareness across diverse populations. By leveraging social media, companies, governments, and non-governmental organizations (NGOs) can expand the reach of environmental messages to audiences across various age groups, regions, and cultural backgrounds, thereby democratizing access to environmental knowledge (Beukes, 2024). For instance, data derived from corporate environmental accounting, often challenging to interpret, can be transformed into simplified, relatable formats such as podcasts, interactive videos, and visual content, ensuring broader understanding (Ayuningtyas *et al.*, 2025). Social media campaigns have also successfully mobilized public opinion and behavioral change, particularly around pressing environmental issues such as reducing single-use plastic and conserving energy (Jain & Meena, 2024). Campaigns like #PlasticFree and global initiatives like #FridaysForFuture have demonstrated the transformative power of social media in shaping environmental behaviors, fostering awareness, and active participation in sustainable practices (Masythoh *et al.*, 2024). Importantly, social media enables dialogue that helps shape collective environmental consciousness as users interact, comment, and share personal experiences, contributing to a more informed and engaged society (Alfina Masythoh *et al.*, 2024). By creating accessible and relatable narratives, media platforms enhance individual and collective responsibility towards environmental conservation.

In addition to raising awareness, social media functions as a platform for collaboration and real-life environmental action. It provides a meeting point for various stakeholders, including governments, NGOs, local communities, and individuals, to design and implement tangible environmental initiatives (Masythoh *et al.*, 2024). For example, campaigns like Earth Hour and World Cleanup Day have utilized social media to organize massive collective actions that impact real-world environmental outcomes (Beukes, 2024). These platforms also enable the coordination of community-based environmental projects, such as beach cleanups and tree-planting events, showcasing how digital platforms can support grassroots environmental movements (Ayuningtyas *et al.*, 2025). Moreover, through collaborative campaigns and real-time communication, social media creates a feedback loop that holds corporations accountable. Stakeholders can quickly react to corporate actions and demand transparency, especially regarding environmental issues. Significantly, the viral nature of social media facilitates the rapid spread of environmental crises and solutions, helping to gather support and resources in urgent situations such as forest fires or pollution events (Kibanov *et al.*, 2017). Ultimately, social media is not merely a tool for information dissemination but also a catalyst for social mobilization, collective environmental action, and public accountability. This makes social media indispensable to modern strategies to engage the public in environmental stewardship and sustainability efforts.

### *Environmental Accounting*

Environmental accounting has increasingly been recognized as a fundamental component of modern corporate governance, where organizations are urged to integrate environmental considerations into their financial and managerial processes. Unlike traditional accounting, which focuses exclusively on economic transactions, environmental accounting captures the environmental costs, liabilities, and benefits of a company's operations, bridging the gap between economic activities and ecological impacts (Henkel *et al.*, 2023). This system involves recording, measuring, and reporting environmental-related costs, such as pollution control, waste management, resource depletion, and restoration efforts. As part of management and social accounting, environmental accounting allows organizations to reflect on their environmental footprints while simultaneously addressing stakeholders' demands for greater transparency and accountability (Laine *et al.*, 2021). Furthermore,



beyond supporting internal decision-making, environmental accounting plays a critical role in disclosing relevant information to external stakeholders, including regulators, investors, and the public (Geschwindner *et al.*, 2023). Such disclosures enhance a company's legitimacy and ensure that environmental responsibilities are systematically incorporated into business strategies. Therefore, environmental accounting serves a dual purpose—promoting organizational accountability and aligning corporate objectives with broader societal goals for sustainability.

Environmental accounting encompasses a diverse set of components and types of information that highlight both the qualitative and quantitative aspects of corporate environmental engagement. Essential components of environmental accounting include pollution prevention costs, emission control expenses, recycling and waste reduction costs, environmental remediation, and compensation for environmental damages (Khamzina *et al.*, 2022). Quantitative information involves measurable data such as CO<sub>2</sub> emissions, hazardous waste volumes, water usage, and energy consumption. In contrast, qualitative information reflects corporate environmental policies, strategic sustainability initiatives, and long-term environmental commitments (Henkel *et al.*, 2023). Integrating both types of information ensures a comprehensive depiction of a company's environmental performance. According to Manning *et al.* (2019), providing transparent, verifiable, and comparable environmental information is essential to building stakeholder trust and meeting growing demands for sustainable business practices. Modern stakeholders expect more than compliance—they require active disclosure of environmental risks and proactive measures to mitigate them (Camilleri, 2015). Environmental accounting thus enables companies to demonstrate leadership in environmental stewardship while satisfying external expectations for corporate transparency. Additionally, this integrated approach supports companies in identifying areas for environmental improvements, aligning with sustainable development goals, and ensuring that environmental initiatives are embedded within their operational and strategic frameworks.

Environmental accounting is closely interlinked with the broader framework of Corporate Social Responsibility (CSR), particularly within the environmental dimension of the "triple bottom line" concept, which emphasizes profit, people, and the planet. As Henkel *et al.* (2023) explain, corporate sustainability efforts cannot be fully understood without examining how environmental accounting measures and disclose environmental impacts. In this regard, environmental accounting serves as a quantitative and qualitative reflection of a firm's CSR commitments, enabling organizations to report on environmental performance and sustainability practices in a structured manner (Henkel *et al.*, 2023). For instance, companies use environmental accounting to evaluate and communicate the effectiveness of their emission reduction initiatives, renewable energy usage, and conservation projects. Moreover, accurate and credible environmental accounting reports are increasingly demanded by global investors as evidence of a company's long-term commitment to environmental responsibility. According to Alam & Islam (2021), integrating environmental accounting into CSR strategies enhances the firm's reputation and improves competitiveness in markets where consumers and partners prioritize environmentally responsible companies. Environmental accounting is a strategic instrument that reinforces CSR objectives, provides transparency to stakeholders, and contributes to a firm's resilience and sustainability in the face of rising environmental challenges.

## Research Design and Methodology

### *Study Design*

This study adopts a qualitative research design using the Systematic Literature Review (SLR) approach to explore and analyze scholarly discussions and empirical findings related to Environmental Accounting and its role in corporate sustainability and stakeholder engagement. The SLR method was selected to ensure a rigorous, transparent, and replicable process in collecting, evaluating, and synthesizing relevant academic literature. This design allows for a comprehensive understanding of existing theories, methodologies, and key findings in the field, highlighting gaps and offering insights for future research.

### *Sample Population or Subject of Research*

The subject of this study consists of peer-reviewed journal articles, academic books, and credible reports that discuss Environmental Accounting, particularly its application in corporate contexts. The sample population includes studies published between 2015 and 2025, retrieved from reputable academic databases such as Elsevier, Emerald, Wiley, Springer, and SINTA. The selection criteria focus on literature that emphasizes Environmental Accounting practices, environmental cost measurement, corporate environmental disclosure, and the integration of accounting within sustainability frameworks.

### *Data Collection Techniques and Instrument Development*

Data were collected using a structured search protocol based on predetermined keywords such as "Environmental Accounting," "Environmental Reporting," "Corporate Sustainability," and "Stakeholder Engagement." The data collection involved identifying relevant articles, screening titles and abstracts, and reviewing full texts for eligibility. A data extraction form was developed to systematically document information related to study objectives, methodologies, findings, and limitations.

### *Data Analysis Techniques*

The collected data were analyzed using thematic content analysis, allowing for the identification of key themes, patterns, and research gaps. The analysis focused on synthesizing conceptual frameworks, methodological approaches, and empirical results to provide an integrated understanding of Environmental Accounting practices and their implications for corporate sustainability.

## **Findings and Discussion**

### ***Findings***

Social media has fundamentally transformed how corporations interact with the public, especially in communicating environmental accounting practices. Platforms such as Facebook, Twitter, Instagram, and LinkedIn are no longer limited to marketing and branding tools; they have become powerful channels for disseminating environmental information and fostering stakeholder dialogue (Alam & Islam, 2021). Through these platforms, companies now share data on carbon emissions, energy usage, and waste management initiatives, making critical environmental accounting information accessible to a broader, more diverse audience. By posting environmental reports and sustainability updates, companies aim to build a green corporate image while reinforcing their commitment to environmental corporate social responsibility (Alam & Islam, 2021). Importantly, social media enables companies to shift from one-way disclosure, typically in traditional annual reports, to a dynamic, two-way dialogue with stakeholders. As Bellucci & Manetti, (2018) emphasize, this interactive aspect allows corporations to address public concerns, clarify data, and demonstrate real-time accountability. Moreover, social media's viral nature, where information can be shared quickly and widely, significantly enhances the reach of environmental messages, allowing corporations to engage with local communities and global audiences. This development aligns with the need for broader and more transparent environmental reporting to meet the increasing expectations of stakeholders who demand immediate and transparent updates about corporate sustainability practices. Hence, social media is an information dissemination tool and a strategic platform to enhance corporate legitimacy and stakeholder trust (Bellucci & Manetti, 2018).

One of the key challenges companies face in implementing environmental accounting is the complexity of the data presented, often filled with technical jargon and numerical indicators that are difficult for non-expert stakeholders to understand. Social media provides an essential solution to this problem by enabling companies to transform these complex data sets into simplified, visually engaging content (Di Tullio *et al.*, 2021). Through infographics, educational videos, and interactive media, corporations can present data on carbon footprints, water consumption, waste reduction, and emission levels in formats that are both informative and accessible to the general public. For instance, a visually appealing infographic explaining the breakdown of greenhouse gas emissions by operational areas may be far more effective in communicating a company's environmental performance than a lengthy technical report. Di Tullio *et al.*, (2021) say such creative visualizations significantly enhance the

public's understanding and engagement with environmental data. Etter *et al.*, (2019) argue that social media storytelling, where organizations narrate real-life impacts of their environmental policies on communities, helps humanize data and connect emotionally with audiences. These practices improve public awareness and demonstrate a company's transparency and responsiveness to stakeholder interests. As environmental issues grow increasingly relevant to consumers, employees, and investors, simplifying environmental accounting data via social media becomes a strategic imperative for companies aiming to maintain public trust and showcase an authentic commitment to sustainability goals.

The effectiveness of social media as a tool for communicating environmental accounting practices is influenced by several critical factors, including the type of content, the credibility of the information source, and the level of audience engagement. First, the content type determines how well the public receives environmental information. Visual content, such as videos, infographics, and images, tends to capture more attention than plain text because it simplifies complex environmental data and makes it more engaging (Ayuningtyas *et al.*, 2025). Second, the source's credibility is fundamental to how much trust the public places in the information shared. Research by Ayuningtyas *et al.*, (2025) and Beukes, (2024) indicates that content disseminated by trusted environmental organizations, experts, and NGOs is more likely to be perceived as reliable. In contrast, information shared solely by corporations may be viewed skeptically due to concerns about greenwashing. Third, public engagement is vital for amplifying the reach and impact of environmental messages. Comments, shares, likes, and discussions increase the visibility of environmental content and foster community involvement and peer learning, thus encouraging collective action toward environmental causes (Ayuningtyas *et al.*, 2025). Lastly, digital literacy among users significantly affects how effectively they can engage with and understand environmental accounting content. Higher levels of digital and environmental literacy allow individuals to critically assess and interpret corporate environmental data (Beukes, 2024), making public education on these topics an essential complement to social media strategies.

Despite its promising role, leveraging social media for environmental accounting transparency presents several persistent challenges. One of the most significant barriers is companies' difficulty translating highly technical and complex environmental data into accurate and engaging content for public consumption (Di Tullio *et al.*, 2021). Oversimplification of data to fit social media formats can sometimes lead to losing important nuances, while overly technical content may fail to engage the general audience effectively. Additionally, there is considerable public skepticism about the credibility and authenticity of corporate environmental disclosures, especially when companies have previous records of environmental misconduct (Dumay & Hossain, 2019). The absence of standardized communication guidelines for environmental data presentation on social media further complicates these efforts, as companies adopt diverse and inconsistent formats that hinder comparison and understanding (Dumay & Hossain, 2019). Nevertheless, several strategic opportunities can help overcome these challenges. Collaborative efforts involving NGOs, environmental influencers, and community stakeholders can enhance the credibility and dissemination of environmental messages (Manetti & Bellucci, 2016). Moreover, social media can be a public forum for dialogue and feedback, encouraging more interactive and accountable corporate communication (Manetti & Bellucci, 2016). Public involvement in monitoring corporate environmental performance via social media, known as social monitoring, could hold companies accountable and promote transparency (Efendi *et al.*, 2025). By strategically addressing these challenges and leveraging opportunities, companies can enhance the role of social media as a vital channel for environmental accounting and stakeholder engagement.

## **Discussion**

The findings of this study highlight that social media serves as a critical bridge between companies and the public in disseminating environmental accounting information. This reflects the core function of social media as an interactive and dynamic platform that facilitates one-way communication and fosters open and continuous dialogue between organizations and stakeholders. Unlike traditional sustainability reports, which are often formal, static, and limited to professional readers or regulators, social media enables corporations to share environmental accounting data such as carbon emissions,



waste management, energy use, and sustainability initiatives in more accessible and engaging ways. The results of this study show that companies that regularly post environmental accounting information on social media platforms like Instagram, Twitter, Facebook, and LinkedIn receive greater public engagement. This engagement includes positive reactions, constructive criticisms, and feedback that influence corporate environmental strategies. Notably, public interest significantly increases when environmental data are presented using visually engaging formats such as infographics, educational videos, and interactive campaigns rather than dense, formal reports. Thus, social media is essential in transforming complex environmental accounting data into digestible and understandable content for broader audiences. These findings emphasize that environmental accounting should not remain confined to corporate boardrooms or regulatory filings but must be transparently and widely communicated through social platforms to ensure greater public involvement, enhance environmental awareness, and foster accountability. Hence, social media has become a democratizing tool that makes environmental performance data publicly accessible and actionable.

In addition to serving as a communication bridge, the findings demonstrate that social media significantly enhances corporate accountability for environmental impacts. By using social media, companies do not merely release environmental accounting information as a formality but actively open themselves to public scrutiny, feedback, and dialogue. This aligns with the concept of social accountability, where companies are not only responsible to their investors or regulators but also to the communities and environments they affect. Through social media, stakeholders—citizens, NGOs, investors, and government bodies—can directly evaluate, comment on, and challenge corporate environmental disclosures, thereby holding firms accountable for their environmental performance. The study finds that companies actively engaging with public comments and questions on environmental issues earn greater trust and credibility. In contrast, firms that merely post environmental data without responding to public inquiries often face skepticism and diminished trust. This interaction highlights that social media is not just a platform for information dissemination but also a vital mechanism for fostering corporate transparency and responsibility. Moreover, social media's ability to facilitate real-time dialogue allows companies to correct misinformation, clarify complex environmental data, and respond to concerns proactively, which is crucial for maintaining a trustworthy relationship with stakeholders. Thus, social media enables the transition of environmental accounting from being a mere compliance exercise into a robust framework for corporate accountability, public oversight, and active engagement in environmental governance.

Another significant finding of this study is that social media plays a crucial role in simplifying and making environmental accounting information more accessible and understandable to the general public. Traditionally, environmental accounting data—emission reports, resource consumption statistics, and waste management data—are presented in highly technical formats, including extensive tables, charts, and jargon-laden narratives that are difficult for non-expert audiences to interpret. As a result, public understanding and engagement with such data have historically been limited. However, the study reveals that social media provides companies with innovative means to translate this complex information into simple, engaging, and educational content. For instance, companies that use infographics to show reductions in carbon emissions over time or create short videos explaining waste management efforts achieve higher levels of public engagement and understanding than those that rely solely on formal sustainability reports. Moreover, interactive features of social media—such as polls, Q&A sessions, and live discussions—allow companies to engage directly with the public, answer questions, and clarify confusing aspects of their environmental performance, thus promoting greater transparency. The study also highlights that when companies use storytelling techniques to narrate their environmental efforts on social media, it creates an emotional connection that makes the information more relatable and memorable to audiences. Therefore, social media transforms environmental accounting into an inclusive and participatory process, fostering widespread public literacy on environmental issues and motivating collective action toward sustainability.

These findings strongly align with stakeholder theory, which posits that corporations hold responsibilities beyond their shareholders and include stakeholders such as local communities, regulatory authorities, environmental organizations, and the general public. As Freeman, (2010) articulated, Stakeholder Theory emphasizes that organizations must actively address the concerns and

interests of all parties affected by their operations, especially concerning environmental sustainability and ethical business practices. Within this framework, social media is a practical embodiment of Stakeholder Theory's principles, as it allows companies to communicate directly and transparently with their stakeholders and foster two-way engagement on critical environmental issues. Rather than limiting environmental accounting to formal reports accessible only to experts, social media transforms these disclosures into dynamic, interactive dialogues where stakeholders can provide feedback, raise questions, and hold companies accountable for their environmental impacts. Moreover, these findings resonate with social accounting theory, which advocates that corporate disclosures, including those related to environmental performance, should function as mechanisms of public accountability—not merely tools for satisfying regulatory compliance or internal management purposes. By integrating social media into environmental accounting communications, companies operationalize transparency and stakeholder dialogue, reinforcing their ethical obligations and enhancing public trust. The study demonstrates how social media enables organizations to fulfill a dual role: ensuring transparency in environmental reporting and fostering active stakeholder participation in environmental governance.

Compared with prior research, this study not only confirms but also meaningfully extends the existing body of knowledge on the role of social media in environmental communication and accountability. The alignment with Di Tullio *et al.*, (2021) is particularly notable, as they argue that social media significantly fosters public engagement in sustainability-related discussions, allowing broader audiences to participate in environmental discourse. Consistent with the insights of Manetti and Bellucci (2016), this study also reaffirms that social media enhances corporate transparency and strengthens accountability, particularly in environmental and sustainability reporting. Similarly, the findings of Ayuningtyas *et al.*, (2025), which highlight the effectiveness of social media in raising environmental awareness among younger populations, are strongly echoed in this research. However, this study makes a novel contribution by emphasizing social media's interactive, dialogic, and educational dimensions that facilitate active two-way communication between companies and stakeholders—elements often underexplored in previous studies. While much of the earlier literature has treated social media primarily as a broadcasting and dissemination tool, this study demonstrates that social media serves as a transformative educational platform. It simplifies complex environmental accounting data, encourages public critique, and fosters a more profound understanding. Therefore, social media is not merely an extension of corporate public relations but a dynamic, participatory space where public accountability and corporate environmental performance are openly negotiated, challenged, and reinforced. This insight advances the understanding of how digital platforms reshape corporate-stakeholder interactions concerning environmental responsibility.

From a practical standpoint, the findings of this study offer critical and far-reaching implications for corporations, policymakers, and civil society in advancing transparent and participatory environmental governance. For corporations, integrating social media into environmental accounting strategies should not be viewed as a voluntary or secondary communication effort but as an essential and strategic component for maintaining public trust and fulfilling stakeholder expectations. Companies must adopt communication approaches that are technically accurate, legally-compliant, accessible, engaging, and understandable to a wide range of audiences, including those without technical expertise in environmental matters. Companies should consider forming cross-functional teams, combining environmental specialists, communication experts, and digital content creators to develop materials such as infographics, short videos, and interactive posts that effectively convey complex environmental data. For policymakers, this study highlights the urgent need to establish regulatory frameworks and guidelines that either encourage or require the disclosure of environmental accounting information via social media. Such policies could ensure corporate communication is standardized, comparable, and transparent, minimizing inconsistencies and preventing superficial or misleading disclosures. Finally, for civil society, including community groups and environmental organizations, social media emerges as a powerful tool for public oversight, dialogue, and collaboration.

## Conclusion

This study has sought to explore the crucial role of social media in raising public awareness of environmental accounting practices. It addresses the central research questions regarding how social media enhances public understanding of environmental accounting, what factors influence its effectiveness, and what challenges and opportunities exist in this domain. The research has comprehensively analyzed how social media functions as a dynamic platform, enabling corporations to engage with stakeholders through transparent communication of environmental accounting data. Furthermore, it has examined how social media facilitates public involvement, encourages corporate accountability, and simplifies complex environmental information, transforming it into accessible and relatable content for a wider audience. By positioning social media as both a communication and educational tool, this study addresses the growing need for innovative strategies to bridge the gap between corporate environmental disclosures and public understanding. It highlights the significant intersection between digital communication and environmental governance.

The value of this research lies in its original and integrated approach to understanding how social media and environmental accounting intersect to support corporate transparency and public engagement. Theoretically, this study offers a novel synthesis of stakeholder theory, social accounting, and digital media communication, contributing to the academic conversation on corporate sustainability and public accountability. Practically, the study provides critical insights for companies seeking to improve their environmental communication strategies by leveraging social media for broader and more meaningful stakeholder engagement. Managers and practitioners are encouraged to adopt cross-disciplinary approaches in designing accurate and engaging content, thereby enhancing public understanding of corporate environmental performance. Policymakers can draw from this study to develop clear and enforceable guidelines that standardize environmental disclosures on social media, promoting consistency and comparability across organizations. This study underscores the importance of integrating social media into environmental communication as a pathway to greater transparency, stronger corporate accountability, and improved societal awareness of sustainability issues.

Nevertheless, this research is not without limitations. As a qualitative systematic literature review, the study primarily relies on secondary data and prior studies, which may not capture the most recent or rapidly evolving corporate social media engagement practices for environmental accounting. Future research could benefit from empirical studies that directly investigate how specific companies or industries implement social media-based environmental communication and how stakeholders respond to such initiatives. Additionally, comparative studies across different cultural and regulatory contexts could provide a deeper understanding of how regional differences shape the use of social media in environmental accountability. Another limitation is the lack of analysis on the long-term effects of social media-based environmental communication on corporate behavior and public perceptions. This opens an avenue for longitudinal research. Therefore, future research should explore these gaps by examining innovative media formats, such as interactive dashboards, AI-driven communication tools, and emerging social platforms, to enhance further the understanding of how digital communication can support corporate sustainability efforts in an increasingly complex and interconnected world.

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