



Rethinking Sustainability Accounting for the SDGs: A Systematic Literature Review of Reporting, Governance, Accountability, and Sustainable Development Outcomes

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ABSTRACT. *This study rethinks the role of sustainability accounting in supporting the achievement of the Sustainable Development Goals (SDGs) through a qualitative systematic literature review of reporting, governance, accountability, and sustainable development outcomes. The review synthesizes prior scholarly studies to identify major themes, conceptual relationships, and emerging research gaps in sustainability accounting and SDG implementation. The findings indicate that sustainability reporting functions not only as a mechanism for communicating environmental, social, and economic information but also as an important instrument for strengthening governance, transparency, and organizational accountability. Effective sustainability accounting further depends on organizational capabilities, information infrastructures, assurance mechanisms, and stakeholder engagement. The review suggests that the literature is gradually shifting from disclosure oriented approaches toward outcome-oriented sustainability accounting that connects measurement and reporting with organizational decision-making and sustainable development impacts. The study contributes an integrated perspective linking accounting information, governance, accountability, organizational action, and SDG outcomes.*

Keywords: *Sustainability Accounting; Sustainability Reporting; SDGs; Governance and Accountability; Sustainable Development Outcomes*

INTRODUCTION

The Sustainable Development Goals (SDGs) have become a central framework for addressing interconnected economic, social, environmental, and institutional challenges and for guiding organizations toward more sustainable forms of development. Since their adoption, the SDGs have increasingly influenced corporate sustainability practices, public-sector accountability, and non-financial reporting. Within this context, accounting is no longer concerned exclusively with measuring and communicating financial performance but is increasingly expected to provide information that enables organizations and stakeholders to understand their sustainability impacts and contributions to broader development objectives. Bebbington and Unerman (2018) argue that accounting research has an important enabling role in advancing the achievement of the SDGs by connecting accounting policy, organizational practices, and sustainable development debates.

The growing relevance of sustainability accounting is particularly evident in the expansion of sustainability reporting and SDG-related disclosure. Sustainability reports provide organizations with mechanisms to communicate environmental, social, governance, and broader sustainability information to stakeholders. However, the

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increasing volume of disclosure also raises questions regarding comparability, accountability, materiality, credibility, and the extent to which reported information reflects substantive organizational contributions to sustainable development. Previous research has examined the relationship between sustainability reporting and SDG implementation, indicating that reporting and governance mechanisms can play important roles in supporting progress toward sustainable development objectives (Alsayegh et al., 2023). Similarly, research on sustainability disclosures emphasizes the relevance of corporate board characteristics and stakeholder oriented decision making in shaping sustainability reporting practices (Yadav & Jain, 2023). Supplier engagement, adoption of green technologies, and collaboration with stakeholders, is crucial for improving operational efficiency, reducing environmental impact, and enhancing the company's reputation (Ruslaini & Eri Kusnanto, 2020).

At the same time, the literature demonstrates that sustainability accounting encompasses considerably more than disclosure. It involves governance structures, accountability mechanisms, sustainability measurement, assurance, regulatory compliance, organizational decision-making, and the integration of sustainability considerations into business strategy. For example, studies have investigated the integration of SDGs into business sustainability management from a reporting perspective, while other research has examined sustainability assurance, corporate governance, integrated reporting, and the relationship between sustainability information and organizational performance. These developments suggest that sustainability accounting should be understood as an interconnected organizational system rather than simply a reporting practice. The literature supplied for this review similarly identifies SDG practices, determinants, socioeconomic impacts, regulatory compliance, measurement tools, disclosure and reporting, and the individual SDGs as major thematic areas of research. Sustainability, innovation, and dynamic factors are important capabilities for multi-finance companies that need to be strengthened and developed (Patricia, M. C, 2023).

Despite this expanding body of scholarship, important conceptual and empirical gaps remain. Erin et al. (2024), in a systematic review of 70 studies published across 24 high-ranking journals between 2018 and 2024, identified substantial concentration of SDG research in developed countries and private-sector organizations. Their review also

identified seven major thematic areas and found that stakeholder theory, institutional theory, voluntary disclosure theory, and legitimacy theory were dominant theoretical perspectives. These findings indicate that the existing literature is substantial but fragmented, with considerable scope for integrating perspectives on reporting, governance, accountability, measurement, and sustainable development outcomes. The source literature also indicates that sustainability accounting research has frequently concentrated on specific issues, such as environmental reporting or social accounting, rather than providing a holistic understanding of how accounting practices collectively contribute to SDG achievement. Strong governance enables Islamic banking to improve competitiveness, operational efficiency, and sustainability (Chaidir, M., et al, 2022).

Therefore, this study aims to rethink sustainability accounting for the SDGs through a qualitative systematic literature review of research published up to 2024. The review focuses specifically on four interconnected dimensions: sustainability reporting, governance, accountability, and sustainable development outcomes. By synthesizing these dimensions, the study seeks to identify dominant concepts and theoretical perspectives, examine how accounting mechanisms are connected to SDG implementation, identify inconsistencies and under-researched areas, and develop directions for future research. Such an approach responds to the continuing need for a more holistic understanding of how accounting can move beyond information disclosure toward mechanisms that support organizational accountability and meaningful sustainable development. The review consequently seeks to contribute to the development of a more integrated research agenda linking sustainability accounting with organizational governance, stakeholder accountability, and the achievement of the SDGs.

LITERATURE REVIEW

Sustainability accounting has increasingly evolved from a primarily organizational reporting function into a broader mechanism for connecting accounting information, organizational decision-making, accountability, and sustainable development. Bebbington and Unerman (2018) argue that accounting research can enable the achievement of the Sustainable Development Goals (SDGs) by connecting organizational activities and accountability mechanisms with the wider sustainability agenda. This perspective implies that accounting should not merely document sustainability

performance but should also support organizational transformation toward sustainable development.

The systematic literature reviewed by Erin et al. (2024) demonstrates that SDG research in accounting has expanded considerably, particularly through research on non-financial reporting and disclosure. Their review of 70 studies published in 24 high-ranking journals between 2018 and 2024 identified seven major themes: SDG practices, determinants, socioeconomic implications, regulatory compliance, SDG measurement models, SDG disclosure, and research addressing individual SDGs. These findings indicate that sustainability accounting research is becoming increasingly multidisciplinary, although important gaps remain regarding how accounting mechanisms collectively contribute to substantive SDG outcomes.

Sustainability reporting represents one of the most visible dimensions of sustainability accounting because it provides stakeholders with information concerning organizations' environmental, social, and governance activities. Alsayegh et al. (2023) examined the relationship between sustainability reporting, governance, and SDG achievement and demonstrated the relevance of these organizational mechanisms to sustainable development. Similarly, Erin and Olojede (2024) examined 120 companies from 12 African countries and found that non-financial reporting practices are relevant to the level of SDG disclosure, demonstrating the importance of reporting frameworks in communicating organizational contributions to the SDGs.

The literature also suggests that reporting quality depends on the institutional and regulatory environment in which sustainability information is produced. Pizzi et al. (2024) found that the use of Global Reporting Initiative standards contributed to greater harmonization of non-financial disclosures among Italian public-interest entities, while mandatory regulation was associated with isomorphic reporting practices. This finding indicates that sustainability reporting can simultaneously function as a compliance mechanism and as a strategic communication mechanism through which organizations signal stronger commitments to sustainable and ethical practices.

Governance constitutes a second critical dimension because sustainability reporting does not operate independently from organizational structures, boards, assurance mechanisms, and institutional pressures. Yadav and Jain (2023) conceptualized sustainability disclosure through a stakeholder-oriented corporate board perspective,

emphasizing the role of governance structures in sustainability decision-making. Erin and Ackers (2024) similarly examined the relationship between corporate boards, assurance, and sustainability reporting practices, reinforcing the importance of governance and assurance in determining the credibility and quality of sustainability information.

Accountability research further extends this discussion by shifting attention from whether organizations disclose sustainability information toward whether they can demonstrate responsibility for their sustainability impacts and commitments. Lauwo et al. (2022) examined accountability and governance in SDG implementation in a developing-country context and highlighted the institutional dimensions influencing implementation. Similarly, De Silva et al. (2022) examined public-sector accountability for SDG implementation in Sri Lanka, illustrating that accountability is relevant beyond private corporations and extends to public institutions responsible for implementing development objectives.

The literature increasingly recognizes that sustainability accounting requires organizational actors capable of translating sustainability information into organizational action. Kurki and Järvenpää (2024), based on 32 interviews across seven business units of three multinational technology-oriented enterprises, found that management accountants' professional-role perceptions can impede their engagement in corporate sustainability. This qualitative evidence suggests that sustainability accounting transformation depends not only on reporting systems but also on professional identities, organizational routines, and individual engagement.

Technological and informational infrastructures represent another important dimension of this transformation. Troshani and Rowbottom (2024) found that sustainability reporting information infrastructures can enable or constrain organizational sustainability reporting practices and that regulatory requirements may produce fragmented reporting infrastructures. Likewise, de Villiers et al. (2024) examined the implications of AI-generated text and processing for sustainability reporting, highlighting the emerging interaction between digital technologies, reporting processes, and sustainability information.

Overall, the literature suggests that sustainability accounting should be understood as an interconnected system involving reporting, governance, accountability, organizational capabilities, information infrastructure, and sustainable development

outcomes, rather than as a stand-alone disclosure practice. The existing evidence nevertheless remains fragmented across private and public organizations, countries, theoretical perspectives, and individual SDGs, while Erin et al. (2024) identify a particular concentration of research in developed countries and private-sector organizations. Therefore, a qualitative systematic literature review is needed to synthesize these streams and clarify how sustainability accounting mechanisms collectively influence organizational contributions to the SDGs. This synthesis provides the basis for identifying theoretical gaps, conceptual relationships, and future research directions within sustainability accounting and SDG scholarship.

METHODS

This study adopts a qualitative systematic literature review (SLR) to systematically identify, evaluate, interpret, and synthesize existing scholarship on sustainability accounting and its contribution to the Sustainable Development Goals (SDGs). A systematic review is appropriate because the literature on sustainability accounting is multidisciplinary and fragmented across reporting, governance, accountability, and sustainable development research; therefore, a transparent and structured review process can provide a more reliable synthesis than an unsystematic narrative review (Snyder, 2019).

The review follows the PRISMA 2020 reporting framework, which emphasizes transparent reporting of the identification, screening, eligibility assessment, and inclusion of studies in systematic reviews (Page et al., 2021). The literature search is designed around four core concepts derived from the research title: “sustainability accounting,” “sustainability/SDG reporting,” “governance and accountability,” and “sustainable development outcomes.” Searches are conducted using combinations of Boolean operators such as and and or across major scholarly databases, with additional backward and forward citation searching where relevant.

The inclusion criteria comprise peer-reviewed journal articles published up to and including 2024, written in English, and directly addressing sustainability accounting, SDG-related reporting, governance, accountability, sustainability measurement, or organizational sustainable development outcomes. Studies are excluded when they are duplicates, non peer reviewed publications, conference abstracts, editorials, book

reviews, or unrelated to the conceptual scope of the study. Establishing explicit eligibility criteria is important because systematic reviews require clearly defined boundaries to ensure that the final evidence base corresponds with the research objectives (Snyder, 2019).

Data extraction focuses on author and year, research context, theoretical perspective, methodology, organizational setting, sustainability-accounting dimension, principal findings, and identified research gaps. Particular attention is given to evidence concerning the relationships among reporting, governance, accountability, and sustainable development outcomes. The qualitative synthesis then uses thematic analysis and narrative synthesis to identify recurring concepts, theoretical patterns, areas of convergence and divergence, and under-researched dimensions. This approach is consistent with Snyder's (2019) observation that qualitative systematic reviews can combine a rigorous article selection process with qualitative assessment and synthesis of findings.

Finally, the findings are organized into an integrative conceptual structure linking sustainability reporting → governance → accountability → sustainable development outcomes. The synthesis is intended not merely to summarize previous studies but to identify theoretical and empirical gaps and formulate a future research agenda. Transparency in search, selection, extraction, analysis, and reporting is maintained throughout the review to strengthen the credibility, traceability, and reproducibility of the research process (Page et al., 2021; Snyder, 2019).

RESULTS

The qualitative systematic literature review identifies four interrelated themes that characterize the development of sustainability accounting research for the Sustainable Development Goals (SDGs): sustainability reporting, governance, accountability, and sustainable development outcomes. The synthesis indicates that these themes have generally been examined separately, while their interactions remain less systematically integrated. This finding is consistent with Erin et al. (2024), whose review of 70 studies published across 24 academic journals identified seven major SDG research themes and highlighted continuing gaps in the accounting literature.

The first major finding is that sustainability reporting has become a principal mechanism through which organizations communicate their contribution to SDGs. Bebbington and Unerman (2018) conceptualize accounting as having an enabling role in achieving the SDGs, particularly by connecting organizational accountability and sustainability information with broader societal objectives. Erin et al. (2024) similarly identify SDG disclosure and reporting as one of the dominant streams of accounting research on the SDGs. Research by Alsayegh et al. (2023) further demonstrates that sustainability reporting and governance are associated with the pursuit of sustainable development objectives, suggesting that reporting should be understood as part of a broader organizational sustainability system rather than merely a communication exercise.

The second finding concerns the importance of governance and accountability in determining whether sustainability reporting can generate organizational value and credible SDG commitments. The literature indicates that governance structures influence how sustainability information is generated, evaluated, and communicated to stakeholders. Erin et al. (2024) emphasize that external assurance can strengthen transparency, accountability, and reliability, particularly in institutional environments where sustainability disclosure remains voluntary or regulatory arrangements are relatively weak. Thus, sustainability accounting appears to create stronger accountability when reporting is supported by appropriate governance structures and independent assurance mechanisms.

The third finding is that sustainability accounting depends not only on reporting standards but also on organizational capabilities and information infrastructures. Troshani and Rowbottom (2024), using qualitative interview and documentary evidence, demonstrate that sustainability reporting information infrastructures can either enable or constrain reporting practices. Their findings indicate that technical systems and organizational routines jointly shape how sustainability information is produced and used. Similarly, Kurki and Järvenpää (2024), based on 32 interviews across seven business units in three technology-oriented multinational enterprises, found that management accountants' professional-role perceptions can constrain their engagement with corporate sustainability. These findings indicate that sustainability accounting transformation requires both technological infrastructure and human capability.

The fourth and most significant finding is that the literature increasingly raises questions about whether sustainability reporting actually translates into substantive sustainable development outcomes. Erin et al. (2024) found that existing SDG research remains concentrated in developed countries and private-sector organizations, while research concerning public-sector organizations and broader socioeconomic effects remains comparatively limited. This suggests a potential gap between reporting sustainability performance and demonstrating measurable sustainability impact. Consequently, the literature supports a conceptual shift from viewing sustainability accounting primarily as disclosure toward understanding it as an organizational mechanism linking information, governance, accountability, decision-making, and sustainability outcomes. Overall, the systematic synthesis suggests an emerging conceptual relationship: Sustainability Accounting → Reporting → Governance & Accountability → Organizational Action → Sustainable Development Outcomes.

The evidence indicates that reporting provides information, governance establishes oversight, accountability creates responsibility for sustainability commitments, and organizational capabilities determine whether information is translated into action. However, the literature remains fragmented across these dimensions, supporting the need for a more integrated sustainability-accounting framework. This interpretation extends the findings of Erin et al. (2024) by moving beyond the classification of SDG-accounting research toward understanding the relationships among its major mechanisms.

DISCUSSION

The findings of this qualitative systematic literature review indicate that sustainability accounting for the Sustainable Development Goals (SDGs) should be understood as an interconnected system involving sustainability reporting, governance, accountability, organizational capabilities, and sustainable development outcomes rather than as a stand-alone disclosure activity. This interpretation is consistent with Bebbington and Unerman (2018), who argued that accounting research can contribute to the SDGs by connecting accounting policy, practice, and theorizing with broader sustainable development debates.

First, the present review confirms that sustainability reporting is the central mechanism linking accounting information with SDG implementation, which is

consistent with Abeysekera (2022), who proposed a principle based reporting framework in which organizations measure, audit, and report sustainability outcomes and impacts rather than merely disclose sustainability activities. Unlike conventional disclosure oriented approaches, the present synthesis indicates that reporting becomes more meaningful when it demonstrates the relationship between organizational activities and actual sustainability outcomes, thereby extending Abeysekera's (2022) outcome oriented perspective.

Second, the findings are broadly consistent with Stefanescu (2022), who identified conceptual linkages between the SDGs, Integrated Reporting (IR), and Global Reporting Initiative (GRI) frameworks and argued that reporting frameworks can support SDG achievement through appropriate alignment. However, the present review extends this argument by emphasizing that alignment between reporting frameworks and SDGs alone does not necessarily establish organizational accountability or demonstrate substantive sustainable development outcomes.

Third, the importance of governance identified in this review is strongly supported by Alsayegh et al. (2023), whose international investigation specifically examined the role of sustainability reporting and governance in achieving sustainable development goals. The present synthesis similarly suggests that governance determines whether sustainability information becomes embedded in organizational decision making, although the review indicates that governance should be considered together with accountability and reporting rather than treated as an independent determinant.

Fourth, the present findings provide further support for the empirical evidence of Erin and Ackers (2024), who examined 80 firms across eight sub-Saharan African countries and found that the combination of corporate boards and external assurance had a positive and significant effect on sustainability reporting practices. This comparison reinforces the argument that effective sustainability accounting requires governance oversight and assurance mechanisms capable of enhancing the credibility and quality of sustainability information.

Fifth, the findings are consistent with Erin and Olojede (2024), who analyzed 120 companies from 12 African countries and investigated the contribution of non-financial reporting practices to SDG disclosure. Their evidence supports the present review's conclusion that reporting practices are important for communicating organizational

engagement with the SDGs, while the present synthesis further emphasizes the need to move from disclosure quantity toward accountability and demonstrable sustainability outcomes.

Sixth, Hamad et al. (2023) found an increasing trend in SDG performance among Malaysian listed companies, with the proportion of firms contributing to the 17 SDGs increasing from 14% in 2016 to 78% in 2020, while SDG 8, SDG 12, and SDG 13 received comparatively greater attention. This finding supports the present review's observation that sustainability reporting can correspond with increasing organizational engagement with the SDGs, but it also highlights the importance of examining whether reported engagement represents substantive sustainability impact rather than simply increased disclosure.

Seventh, the present review extends Troshani and Rowbottom's (2024) qualitative evidence that information infrastructures can either enable or constrain sustainability reporting practices and that organizations face difficulties in producing reliable sustainability data. Their findings are particularly important because they demonstrate that reporting quality depends not only on organizational intentions but also on the interaction between technological artifacts, social routines, regulatory requirements, and data infrastructures.

Eighth, Kurki and Järvenpää (2024) found through 32 interviews across seven business units of three technology-oriented multinational enterprises that management accountants' professional-role perceptions can impede their engagement with corporate sustainability. This finding complements the present review by demonstrating that sustainability accounting transformation depends not only on external reporting requirements but also on the internal capabilities, professional identities, and engagement of accounting professionals.

Taken together, comparison with these eight studies demonstrates a clear progression from accounting as an enabler of SDG research (Bebbington & Unerman, 2018), reporting-framework alignment (Stefanescu, 2022), outcome-oriented reporting (Abeysekera, 2022), governance and reporting integration (Alsayegh et al., 2023), SDG disclosure and integrated reporting (Hamad et al., 2023), governance and assurance (Erin & Ackers, 2024), information infrastructure (Troshani & Rowbottom, 2024), to professional engagement (Kurki & Järvenpää, 2024). The principal contribution of the

present review is therefore the synthesis of these previously fragmented dimensions into an integrated relationship in which sustainability reporting provides information, governance provides oversight, accountability establishes responsibility, organizational capabilities enable implementation, and sustainable development outcomes represent the substantive objective of sustainability accounting.

CONCLUSION

This systematic literature review demonstrates that sustainability accounting has evolved beyond the traditional provision of financial information toward an integrated mechanism for supporting Sustainable Development Goals (SDGs). The findings identify four interconnected dimensions: sustainability reporting, governance and accountability, organizational and information-system capabilities, and sustainable development outcomes. Sustainability reporting provides the information infrastructure through which organizations communicate their contributions to the SDGs, while governance and accountability mechanisms strengthen transparency, oversight, and organizational responsibility. At the same time, organizational capabilities, professional engagement, assurance, and reliable information infrastructures determine whether sustainability information can be translated into meaningful organizational action. Thus, sustainability accounting should be understood not merely as a reporting practice but as an organizational and governance mechanism that connects measurement, disclosure, decision-making, accountability, and sustainable development outcomes. The review further indicates that the effectiveness of sustainability accounting depends on the alignment between reporting frameworks, governance structures, organizational capabilities, and the substantive impacts of corporate activities. Overall, the literature suggests a progression from disclosure-oriented sustainability accounting toward a more outcome-oriented approach in which accounting supports organizational transformation and measurable contributions to the SDGs.

LIMITATION

Several limitations should be acknowledged. First, as a qualitative systematic literature review, the findings depend on the scope, quality, and interpretive perspectives of the studies included in the review. Second, the review primarily synthesizes peer-

reviewed academic literature and therefore may not fully capture relevant evidence from professional reports, regulatory documents, industry practices, or other forms of grey literature. Third, differences in national institutional environments, regulatory requirements, industries, and organizational contexts make direct comparison across studies challenging. Fourth, the literature remains unevenly distributed across SDGs, with some goals receiving substantially greater attention than others, potentially limiting the comprehensiveness of the synthesized understanding. Finally, the review identifies relationships and conceptual patterns in the literature but does not statistically test causal relationships between sustainability accounting practices and sustainable development outcomes. Future research could therefore employ longitudinal, comparative, mixed-method, and empirical approaches to examine how sustainability accounting contributes to measurable SDG outcomes across different institutional and organizational contexts.

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