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# Green Accounting, Digital Media Communication, and SDGs-Based Reputation Enhancement

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## ABSTRACT

The increasing global concern over environmental issues has encouraged corporations to adopt green accounting as a mechanism for ecological accountability. In the digital era, environmental accounting has evolved beyond internal reporting to become a strategic instrument for public communication. This study examines how green accounting information is transformed through digital media into value-based communication that shapes stakeholder trust, corporate reputation, and sustainability advantage. This study employs an interpretive literature review to synthesize prior studies on green accounting, sustainability communication, stakeholder theory, legitimacy theory, and SDGs. This review suggests that digital media expands the visibility of accounting information and intensifies public scrutiny by facilitating broader stakeholder engagement and transparency. Environmental data becomes influential when translated into meaningful narratives aligned with ethical values and global sustainability standards. The integration of authentic disclosure and the SDGs strengthens stakeholder trust, which in turn contributes to corporate reputation as a strategic intangible asset. This conceptual review integrates accounting, digital communication, and sustainability into a unified framework that explains how environmental information is socially constructed within digital communication ecosystems.

**Keywords** : green accounting, digital disclosure, stakeholder trust, corporate reputation, SDGs.

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## INTRODUCTION

The global business landscape has experienced a significant transformation from a profit-oriented paradigm toward a broader orientation that integrates economic, social, and environmental performance. Increasing pressure from regulators, investors, environmental organizations, and civil society has encouraged corporations to strengthen sustainability transparency as part of their efforts to maintain social legitimacy. In this context, green accounting has emerged as an important mechanism enabling organizations to identify, measure, and disclose environmental impacts arising from operational activities. Green accounting and sustainability accounting provide organizations with mechanisms to identify environmental impacts, enhance accountability, and communicate the social and environmental consequences of organizational activities (Bebbington et al., 2014; Gray et al., 2014; Unerman et al., 2018).

Environmental accounting initially developed as an internal managerial instrument designed to support environmental cost control and regulatory compliance. From an accounting theory perspective, environmental information can also function as a mechanism through which organizations respond to social expectations and demonstrate accountability for their environmental impacts (Deegan, 2019; Deegan & Unerman, 2020). However, the increasing complexity of sustainability issues has expanded the role of green accounting beyond technical financial reporting. Companies are now expected not only to generate economic value but also to demonstrate ecological responsibility and long-term sustainability commitments. Stakeholders increasingly evaluate organizations based on their ability to balance profitability with environmental stewardship and social accountability.

At the same time, the rapid development of digital technology has transformed the way corporations communicate with the public. The development of digital technologies has expanded the channels through which organizations communicate sustainability information, particularly through corporate websites and other online platforms (Lodhia, 2014; Raimo et al., 2021; Velte, 2022). Digital media platforms such as corporate websites, sustainability dashboards, social media, interactive reports, and online campaigns enable the distribution of sustainability information to global audiences instantly. Information that was previously accessible only to regulators, auditors, or shareholders can now be monitored, interpreted, and evaluated directly by the public. Consequently, environmental accounting no longer functions merely as an internal administrative document but has evolved into a strategic instrument of public communication.

The rise of digital communication has intensified corporate visibility and public scrutiny. Stakeholders are increasingly able to compare environmental disclosures across organizations, verify sustainability claims, and respond to corporate narratives in real time. This development is consistent with the growing role of digital platforms and social media in enabling stakeholder participation, interaction, and evaluation of corporate sustainability disclosures (Manetti & Bellucci, 2016; Morsing & Schultz, 2006). This phenomenon creates what may be described as the democratization of accounting information, where transparency becomes a structural necessity rather than a voluntary ethical initiative. In the digital era, organizations are continually subject to public scrutiny, making credibility and consistency essential elements of sustainability communication.

Recent global data indicate that sustainability reporting practices have increased substantially among multinational corporations. Previous research has documented the increasing importance of corporate social responsibility and sustainability reporting as mechanisms for communicating organizational environmental and social performance (Bonsón & Bednárová, 2015; Guthrie et al., 2008; Michelon et al., 2015). According to global sustainability reporting surveys, the majority of large companies worldwide have integrated environmental, social, and governance (ESG) disclosures into their reporting systems. Simultaneously, public awareness of climate change, carbon emissions, renewable energy, and environmental degradation continues to rise, particularly among younger generations who actively consume information through digital media platforms.

The increasing use of digital media has also changed how younger generations access, process, and respond to financial and investment-related information, underscoring the growing importance of digital literacy in contemporary information environments (Himawan & Nurlaela, 2023; Himawan et al., 2024). This digital transformation is also relevant to sustainability communication, as younger, digitally connected stakeholders increasingly encounter corporate environmental information on online platforms. The growing attention to environmental and sustainability risks has also increased pressure on organizations to demonstrate credible environmental responsibility (Kolk, 2016; World Economic Forum, 2022).

The increasing visibility of environmental issues on digital platforms has also contributed to growing concerns about greenwashing. The credibility and quality of sustainability disclosure are therefore important because symbolic or selective disclosure may create a gap between corporate sustainability narratives and actual organizational performance (Cho et al., 2015; Michelon et al., 2015; Neu et al., 1998). Organizations frequently use sustainability narratives and environmental symbolism in branding and reputation management strategies. However, inconsistencies between corporate claims and actual environmental performance may trigger reputational crises. Public skepticism toward symbolic sustainability communication has therefore intensified the demand for transparent, verifiable, and evidence-based disclosures.

In this environment, corporate reputation becomes closely associated with the credibility of sustainability communication. Reputation is no longer constructed solely through financial success but increasingly through ethical conduct, environmental responsibility, and transparency. Stakeholders tend to trust organizations that consistently communicate measurable sustainability performance aligned with internationally recognized frameworks such as the Sustainable Development Goals (SDGs).

The SDGs, introduced by the United Nations, provide a global normative framework that guides organizations toward sustainable development objectives. The Sustainable Development Goals provide an internationally recognized framework for addressing interconnected economic, social, and environmental challenges and for evaluating progress toward sustainable development (United Nations, 2023). Through goals related to climate action, responsible consumption, clean energy, and ecosystem protection, the SDGs establish universal standards that help stakeholders evaluate corporate sustainability commitments. Companies increasingly integrate SDGs into sustainability reporting and digital communication strategies to strengthen legitimacy and demonstrate alignment with global sustainability agendas.

Although studies on green accounting have developed rapidly over the last two decades, most prior research has focused on environmental cost measurement, carbon disclosure, sustainability reporting practices, and financial performance implications. Prior research has examined environmental accounting, sustainability reporting, stakeholder engagement, and corporate disclosure from different theoretical and organizational perspectives (Bebbington et al., 2014; Gray et al., 2014; Kolk, 2016). Other studies emphasize digital corporate communication as a strategy for image building and stakeholder engagement. Digital and social media have increasingly become important mechanisms for stakeholder engagement and sustainability communication (Lodhia, 2014; Manetti & Bellucci, 2016). However, research integrating green accounting, digital communication, stakeholder legitimacy, and SDGs within a unified conceptual framework remains relatively limited.

Existing studies often stop at disclosure practices, without examining how environmental accounting information is transformed into social meaning through digital communication processes. The majority of research still treats sustainability reporting as a technical compliance mechanism rather than as a dynamic social interaction involving interpretation, narrative construction, and the formation of public trust. This gap highlights the need for a more integrative approach that connects accounting systems to communication processes and legitimacy dynamics in digital environments.

This study contributes conceptually by integrating accounting, digital communication, and sustainability perspectives into a multidimensional framework. This perspective is grounded in stakeholder theory, which emphasizes the importance of considering the interests and influence of multiple stakeholder groups in organizational decision-making and communication (Freeman, 2010). Green accounting is positioned not merely as a reporting mechanism but as a value communication instrument that shapes stakeholder trust and corporate reputation. The study argues that sustainability legitimacy in the digital era is constructed not only through numerical disclosures but also through organizations' ability to communicate environmental responsibility authentically and transparently.

Theoretically, this research contributes to the development of interdisciplinary literature concerning the intersection of accounting, communication, and sustainability studies. The study extends legitimacy theory by emphasizing that legitimacy in digital society is continuously negotiated through transparent and participatory communication. It also enriches stakeholder theory by highlighting the transformation of stakeholders from passive information recipients to active evaluators who can influence corporate reputation through digital interactions.

In practice, the findings are expected to provide insights for corporations on designing sustainability communication strategies that integrate credible environmental accounting practices with effective digital media use. Organizations are increasingly required to ensure consistency between sustainability data, corporate narratives, and actual environmental performance to maintain public trust and long-term competitive advantage.

This research employs a qualitative descriptive approach using interpretive literature review and document analysis. The study examines sustainability reports, corporate digital publications, social media content, and global policy documents related to the SDGs. The analysis focuses on how environmental accounting information is disclosed, communicated, and socially constructed within digital ecosystems to influence stakeholder perception and organizational legitimacy.

## RESEARCH METHODS

This study employs a qualitative descriptive approach, using an interpretive literature review and document analysis. The qualitative approach was selected because the research does not aim to test causal relationships or measure statistical effects quantitatively, but rather to gain a comprehensive understanding of how green accounting practices are constructed, communicated, and interpreted within the digital media ecosystem. The study focuses on understanding the social processes, communication patterns, and symbolic meanings embedded in sustainability disclosures distributed through digital platforms.

A qualitative paradigm is considered appropriate because sustainability communication involves subjective interpretation, value construction, and stakeholder perception that cannot be fully captured through numerical measurement alone. In the context of digital society, environmental accounting information functions not only as technical data but also as a communication instrument that shapes legitimacy, trust, and organizational reputation. Therefore, this study emphasizes contextual understanding rather than numerical generalization.

The research design is based on an interpretive literature review combined with qualitative document analysis. The interpretive approach allows the researcher to critically examine how environmental accounting information is represented, narrated, and socially constructed in corporate digital communication. This method is particularly relevant because most green accounting practices are manifested in textual, visual, and symbolic forms that are publicly disseminated through various digital channels.

The objective of this research is to examine green accounting disclosure practices published on corporate digital platforms. These platforms include sustainability reports, official corporate websites, integrated annual reports, digital dashboards, corporate social media accounts, online press releases, sustainability campaign videos, and other digital publications related to environmental responsibility and commitments to the Sustainable Development Goals (SDGs). The study focuses on how organizations communicate environmental performance data, sustainability commitments, and ecological responsibility to stakeholders through digital media environments.

The unit of analysis in this study is the narrative structure and disclosure patterns of environmental accounting information presented within corporate digital communication. The analysis examines how companies present environmental data, construct sustainability narratives, use symbolic representations of the SDGs, and develop communication strategies to build stakeholder trust and strengthen corporate reputation.

This research relies exclusively on secondary data obtained from credible and publicly accessible sources. Secondary data were selected because sustainability communication and environmental disclosures are predominantly documented in publicly available corporate and institutional publications. The data sources consist of several categories.

First, peer-reviewed academic articles and scientific publications were used to construct the study's theoretical foundation, identify research gaps, and understand the development of the literature on green accounting, digital communication, legitimacy theory, stakeholder theory, and sustainability studies. The literature selection emphasized studies addressing sustainability accounting, environmental disclosure, stakeholder engagement, legitimacy, and digital sustainability communication (Bebbington et al., 2014; Rezaee, 2017; Velte, 2022). Academic databases, scholarly journals, conference proceedings, and sustainability-related publications served as references for conceptual development.

Second, corporate sustainability reports constitute the primary source of analysis. These reports provide information on environmental costs, carbon emissions reduction programs, renewable energy utilization, waste management initiatives, biodiversity protection, and corporate contributions to SDG implementation. Sustainability reports were selected because they represent formal environmental accountability documents issued by organizations. Twenty-three peer-reviewed journal articles, twelve sustainability reports, and eight SDG policy documents published between 2020 and 2025 were included.

Third, corporate digital publications were analyzed to understand how sustainability information is transformed into public communication. These publications include corporate websites, digital sustainability campaigns, interactive online reports, social media content, environmental awareness videos, and online stakeholder engagement activities. Digital publications are particularly important because they illustrate how numerical accounting information is translated into narratives accessible to broader audiences.

Fourth, global policy frameworks and international sustainability guidelines related to the Sustainable Development Goals (SDGs) were examined as normative references. These documents help evaluate the alignment between corporate sustainability communication and internationally recognized sustainability standards.

Data collection was conducted through several systematic stages. The first stage involved a literature review and the identification of relevant academic references on green accounting, sustainability communication, legitimacy, digital transparency, and stakeholder engagement. The second stage involved the inventory and selection of corporate sustainability documents and digital publications relevant to the research focus. The third stage involved observing corporate digital content that contained environmental communication practices. Finally, the collected data were classified into thematic categories, including transparency, legitimacy, communication strategies, stakeholder trust, reputation management, and sustainability narratives.

The study applies thematic analysis as the primary data analysis technique. Thematic analysis was selected because it enables the identification and interpretation of recurring patterns of meaning across various forms of textual and digital data. The analysis process was conducted through several stages.

The first stage was coding, in which the researcher identified key terms, recurring concepts, symbolic expressions, and communication patterns related to green accounting, digital transparency, stakeholder trust, sustainability legitimacy, and SDG integration. During this stage, significant statements and recurring narratives were systematically categorized to facilitate interpretation.

The second stage involved categorization. The identified codes were grouped into broader analytical themes, including forms of environmental disclosure, value-based communication strategies, sustainability symbolism, evidence of corporate commitment, transparency mechanisms, stakeholder engagement practices, and indications of symbolic sustainability communication or greenwashing tendencies.

The third stage was interpretation. At this stage, the researcher examined relationships among categories to understand how digital communication processes influence stakeholder perceptions and contribute to the formation of corporate legitimacy and reputation. The interpretive process also connected empirical findings with theoretical perspectives derived from legitimacy theory, stakeholder theory, and digital corporate communication theory.

The final stage involved drawing conclusions based on the consistency of thematic patterns, differences in communication approaches among organizations, and the relevance of findings to the conceptual framework developed in this research. Conclusions were formulated to explain how green accounting information functions as a strategic communication instrument within digital ecosystems.

Table 1. Illustration of the Thematic Coding Process

| Raw Statement from Literature/Documents | Initial Code | Category | Final Theme |
|---|---|---|---|
| "Companies increasingly disclose environmental performance through corporate websites and social media to reach broader stakeholders." | Digital environmental disclosure | Digital transparency | Digitalization as the Transformation of Green Accounting |
| "Stakeholders evaluate sustainability claims through interactive online platforms." | Public evaluation | Stakeholder participation | Digital Transparency and Stakeholder Trust |
| "Environmental performance is communicated through storytelling and visual narratives." | Sustainability storytelling | Value-based communication | Storytelling and Sustainability Communication |
| "Organizations aligning disclosures with SDGs gain stronger legitimacy." | SDGs alignment | Global legitimacy | SDGs as a Framework of Global Legitimacy |

| Raw Statement from Literature/Documents | Initial Code | Category | Final Theme |
|---|---|---|---|
| "Companies with transparent sustainability communication enjoy higher stakeholder trust and stronger reputation." | | | |

Source: compiled from various sources

To ensure the validity and credibility of the research findings, this study employed source triangulation by comparing information obtained from multiple sources, including sustainability reports, official corporate publications, digital media content, and academic literature. The triangulation process helps minimize interpretive bias and enhances analytical reliability by verifying the consistency of sustainability narratives across different communication channels.

Additionally, the study emphasizes document authenticity and public verifiability. Only publicly accessible documents issued by credible institutions and organizations were included in the analysis. This approach ensures transparency and allows future researchers to replicate or further examine the research findings.

From an ethical perspective, the study does not involve human participants or confidential organizational data. All materials analyzed in this research are publicly available documents and digital publications. Nevertheless, the research maintains academic objectivity by avoiding unsupported normative judgments and ensuring that all interpretations are grounded in empirical evidence and theoretical reasoning.

Overall, the methodological framework of this study is designed to provide an in-depth understanding of how green accounting evolves from a technical reporting mechanism into a strategic communication process that shapes legitimacy, stakeholder trust, and corporate reputation within the digital sustainability ecosystem.

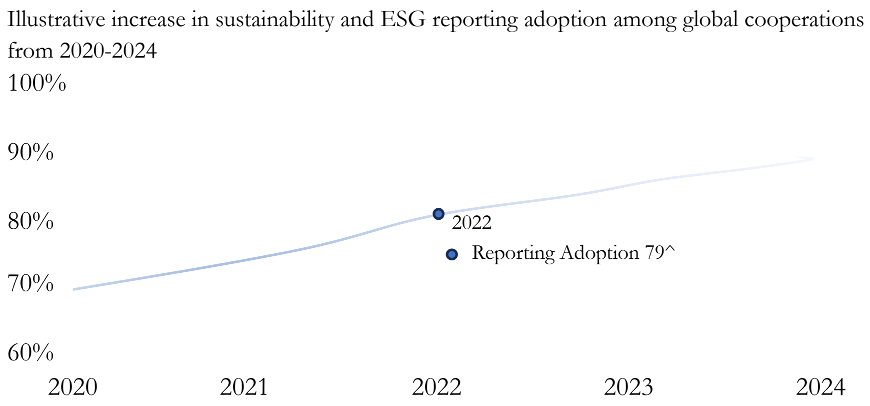
## RESULTS AND DISCUSSION

### Digitalization as the Transformation of Green Accounting Functions

The literature reviewed suggests that digitalization has significantly transformed the traditional role of green accounting from an internal reporting mechanism to a strategic instrument for sustainability communication. This transformation is consistent with recent research indicating that digitalization has changed sustainability reporting practices by expanding accessibility, transparency, and stakeholder interaction (Raimo et al., 2021; Velte, 2022). Previously, environmental accounting primarily served as an internal reporting mechanism for regulatory compliance, environmental cost control, and managerial evaluation.

In the digital era, however, green accounting has evolved into a strategic instrument of public communication that shapes stakeholder perception, organizational legitimacy, and corporate reputation.

The rapid development of digital communication technologies has fundamentally altered the way sustainability information is produced, distributed, and consumed. Corporate websites, sustainability dashboards, social media platforms, digital annual reports, online sustainability campaigns, and interactive disclosures have made environmental information publicly accessible without geographical or temporal limitations.

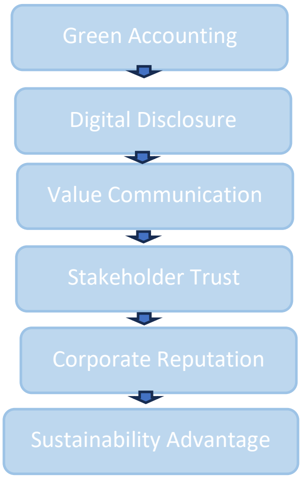



Source: Author's compilation based on reported global sustainability reporting trends (2020–2024).

Figure 1. Global Trend of Sustainability Reporting Adoption

Digital channels have increasingly become important infrastructures for communicating environmental and sustainability information to external stakeholders (Lodhia, 2014; Manetti & Bellucci, 2016). As a result, sustainability disclosure is no longer confined to regulators, auditors, or shareholders but reaches global stakeholders, including consumers, investors, environmental activists, academic communities, and the wider public

This transformation reflects the emergence of what may be described as the democratization of accounting information. Stakeholders can now access, compare, verify, and evaluate corporate sustainability disclosures in real time. Public scrutiny toward environmental performance has intensified as digital media facilitate rapid information circulation and interactive communication. Consequently, companies are increasingly required to maintain consistency between sustainability claims and actual environmental practices.




Source: Authors' conceptual framework based on the literature synthesis.

Figure 2. Relationship between Digital Transparency and Stakeholder Trust

From the perspective of legitimacy theory, such transparency represents an adaptive organizational response to increasing societal expectations regarding environmental responsibility. Suchman (1995) explains legitimacy as a generalized perception that organizational actions are appropriate within a socially constructed system of norms, values, and beliefs. In sustainability contexts, environmental disclosure can therefore function as an organizational response to societal expectations (Deegan & Unerman, 2020). Modern corporations are no longer evaluated solely based on profitability or financial growth. Instead, public acceptance increasingly depends on the organization's capacity to demonstrate ecological accountability, ethical conduct, and a long-term commitment to sustainability.

The conceptual synthesis further suggests that digital transparency transforms accounting into a broader process of sustainability communication and the construction of social meaning. Environmental data that were previously technical and administrative are now interpreted as symbolic representations of corporate values and ethical orientation. Green accounting disclosures become part of broader narratives through which organizations negotiate legitimacy in digital public spaces.

Global sustainability trends further strengthen this transformation. International reporting frameworks such as Global Reporting Initiative (GRI), Environmental, Social, and Governance (ESG) disclosure standards, and Integrated Reporting Frameworks have encouraged companies to increase transparency and digital accessibility of sustainability information. Large multinational corporations increasingly integrate environmental disclosures into digital communication strategies to strengthen stakeholder engagement and improve reputational positioning. The development of ESG and integrated reporting practices has further strengthened the expectation that organizations communicate financial and non-financial information in an integrated and accessible manner (Eccles & Krzus, 2018; Rezaee, 2017).

The study also reveals that younger generations, particularly digitally connected consumers and investors, place strong emphasis on sustainability transparency. Environmental accountability has become a determining factor influencing purchasing behavior, investment decisions, and public trust. Consequently, digital sustainability communication has become strategically important for organizational survival and competitiveness.

Table 2. Transformation of Green Accounting Functions in the Digital Era

| Aspect | Traditional Accounting | Digital Green Accounting |
|---|---|---|
| Main Function | Internal reporting | Public communication |
| Primary Audience | Regulators and auditors | Global stakeholders |
| Media Platform | Printed documents | Digital platforms |
| Main Objective | Regulatory compliance | Transparency and reputation |
| Communication Flow | One-directional | Interactive and participatory |
| Stakeholder Role | Passive recipients | Active evaluators |
| Information Nature | Technical and formal | Narrative and visual |
| Strategic Value | Administrative obligation | Reputation-building instrument |

Source: Developed by the Authors based on the literature synthesis

The findings additionally indicate that increased digital visibility creates reputational vulnerability. Companies are exposed to continuous public monitoring where inconsistencies between environmental claims and operational realities may rapidly escalate into reputational crises. Social media platforms accelerate the spread of criticism and public skepticism, particularly when organizations are perceived as exaggerating sustainability achievements.

Therefore, digitalization does not merely expand the distribution of accounting information but also changes the power dynamics between corporations and stakeholders. Transparency is no longer voluntary; it has become a structural condition of modern corporate legitimacy.

## Synthesis of Previous Studies and Research Gap

The reviewed literature demonstrates that previous studies have examined green accounting, digital communication, stakeholder engagement, and sustainability reporting from different perspectives. Deegan (2019) primarily emphasizes green accounting and environmental disclosure, while Manetti and Bellucci (2016) focus on the role of social media in stakeholder engagement. Meanwhile, Raimo et al. (2021) highlight the development of ESG and sustainability reporting practices. Although these studies provide important insights into their respective areas, the literature indicates that these dimensions have generally been examined separately.

The synthesis further indicates a gap in the integration of green accounting information with digital media communication, stakeholder trust, and SDGs-based sustainability communication. In particular, limited attention has been given to how environmental accounting information is transformed into accessible digital narratives that can strengthen stakeholder engagement, organizational legitimacy, and corporate reputation. Therefore, this study seeks to address this gap by integrating these dimensions within an interpretive literature review framework. The synthesis of previous studies and the identified research gap is presented in Table 3. Synthesis of Previous Studies and Research Gap

| Author/Study | Main Focus | Identified Gap |
|---|---|---|
| Deegan (2019) | Green accounting and environmental disclosure | Limited integration with digital communication |
| Manetti & Bellucci (2016) | Social media and stakeholder engagement | Limited integration with accounting information |
| Raimo et al. (2021) | ESG and sustainability reporting | Limited integration with SDGs-based communication |
| This Study | Green accounting, digital communication, stakeholder trust, and SDGs | Integrates the four dimensions within an interpretive framework |

Source: Authors' synthesis based on the reviewed literature

**Storytelling and Value-Based Sustainability Communication**

The reviewed literature indicates that corporations increasingly transform environmental accounting information into visual narratives and value-based communication. Sustainability communication increasingly involves interactive and dialogic approaches in which organizations not only provide information but also seek stakeholder responses and involvement (Morsing & Schultz, 2006; Manetti & Bellucci, 2016). Sustainability information is rarely presented exclusively in technical numerical formats. Instead, organizations employ infographics, short documentaries, animated visualizations, digital storytelling campaigns, sustainability videos, and interactive media content to communicate environmental performance more effectively. This transformation reflects the growing importance of storytelling within digital corporate communication strategies.

The recontextualization of sustainability discourse through corporate reporting can influence how environmental information is interpreted by different audiences, particularly when technical information is transformed into accessible narratives (Zappettini & Unerman, 2016). Organizations recognize that stakeholders in digital environments respond not only to numerical accuracy but also to narratives that generate emotional engagement and moral resonance. Consequently, green accounting information is translated into stories emphasizing responsibility, innovation, environmental commitment, and social contribution.

The conceptual analysis suggests that storytelling serves as a bridge between complex environmental accounting information and broader stakeholder understanding. Carbon reduction statistics, renewable energy investments, waste management programs, and biodiversity initiatives become more meaningful when communicated through narratives illustrating organizational commitment and positive environmental impact.

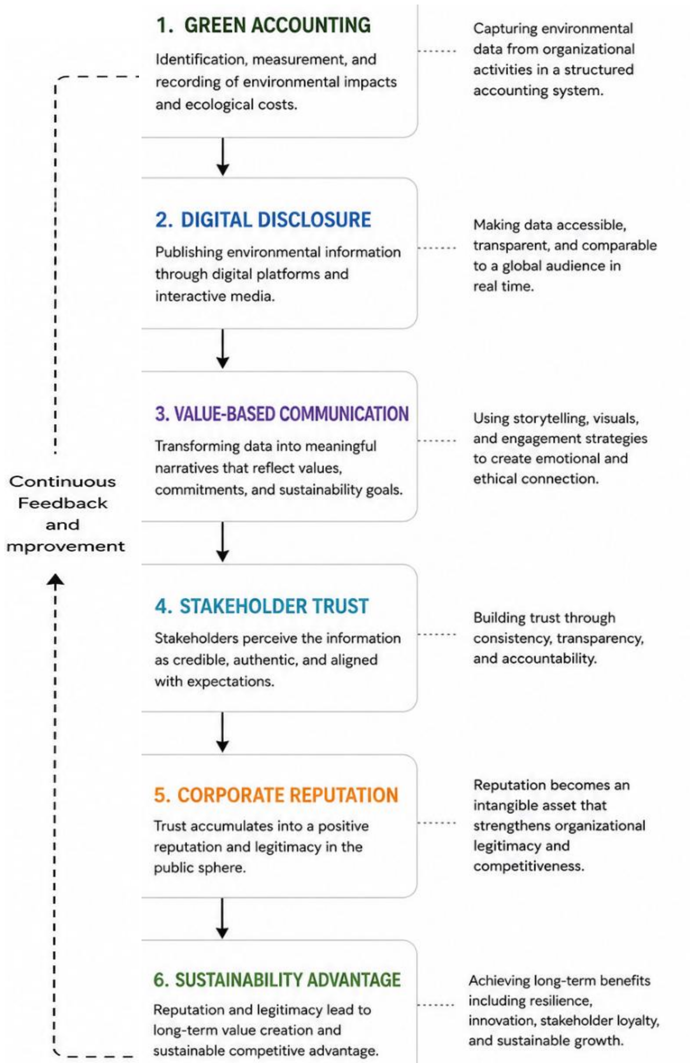
From the perspective of corporate communication theory, this phenomenon demonstrates a shift from informative communication models toward persuasive and relational communication approaches. Sustainability disclosure is no longer intended solely to fulfill reporting obligations but to construct organizational identity and strengthen stakeholder relationships.

Visual communication also plays a crucial role in enhancing engagement with sustainability. Interactive dashboards, sustainability infographics, and environmental awareness campaigns simplify complex data and increase accessibility for diverse audiences. This strategy is particularly effective in digital environments characterized by short attention spans and rapid information consumption.

However, the literature consistently suggests that the effectiveness of sustainability storytelling depends on the alignment between communication narratives and actual environmental performance and actual corporate practices. Stakeholders increasingly possess sophisticated capabilities to evaluate and verify sustainability claims using alternative information sources, independent environmental reports, and public digital discussions.

This condition poses substantial reputational risks for organizations that engage in symbolic sustainability communication without measurable environmental performance. The findings show that stakeholders tend to respond negatively when sustainability narratives appear disconnected from operational realities. Greenwashing is one of the major challenges in digital sustainability communication. The credibility of sustainability communication depends on the consistency and quality of disclosed information, because selective or symbolic disclosure may create misleading impressions about corporate environmental performance (Cho et al., 2015; Michelon et al., 2015). Greenwashing occurs when organizations prioritize sustainability imagery, symbolic narratives, or environmental branding while failing to demonstrate substantive environmental commitment. In digital environments, such inconsistencies can quickly become viral and generate legitimacy crises.

The study demonstrates that organizations capable of maintaining alignment between environmental performance data, operational practices, and communication narratives are more likely to establish long-term stakeholder trust. Therefore, authenticity becomes a central requirement in sustainability communication strategies.




Source: Developed by Authors based on thematic synthesis

Figure 3. Green Accounting Transformation Model in the Digital Media Ecosystem

The conceptual model above illustrates that environmental accounting information acquires strategic value when transformed into transparent and meaningful communication capable of generating stakeholder trust. Trust subsequently contributes to corporate reputation and long-term sustainability advantage.

**SDGs as a Framework of Global Legitimacy**

The reviewed literature suggests that integrating the Sustainable Development Goals (SDGs) into sustainability communication strengthens corporate moral legitimacy and stakeholder confidence. The SDGs provide a common international reference for organizations seeking to communicate their contribution to environmental and social sustainability (United Nations, 2023). Companies increasingly align environmental programs and sustainability disclosures with SDGs indicators such as climate action, responsible consumption, renewable energy, sustainable cities, and ecosystem protection.

The SDGs provide a globally recognized normative framework that enables stakeholders to evaluate corporate sustainability commitments using universal standards. Their use in corporate sustainability communication can facilitate comparability and provide stakeholders with a common framework for interpreting organizational sustainability commitments (United Nations, 2023; Kolk, 2016). Organizations that explicitly align their sustainability programs with the SDGs tend to be perceived as contributing positively to global environmental and social agendas.

The conceptual synthesis further indicates that the SDGs serve as a universal communication framework that facilitates stakeholder interpretation of corporate sustainability initiatives. Visual symbols and indicators associated with the SDGs simplify the public's understanding of corporate sustainability initiatives. Stakeholders can more easily interpret organizational commitments when sustainability narratives are linked to internationally familiar sustainability goals.

Within stakeholder theory, integrating the SDGs reduces communication ambiguity and enhances comparability among organizations. Investors, regulators, environmental organizations, consumers, and international institutions increasingly use the SDGs as evaluative references to assess corporate sustainability performance.

The literature also suggests that organizations increasingly utilize SDGs integration as a legitimacy-enhancing communication strategy. Organizations presenting sustainability disclosures aligned with global sustainability objectives are more likely to gain stakeholder acceptance and institutional trust.

Nevertheless, the study also identifies the risk of integrating the SDGs symbolically. Several organizations use SDG symbols and narratives without providing measurable indicators or transparent evidence of environmental performance outcomes. In such cases, SDGs function more as branding instruments than as substantive sustainability commitments. This finding confirms that effective integration of the SDGs requires measurable indicators, verifiable environmental performance, and transparent reporting systems. Stakeholders increasingly demand evidence-based sustainability communication rather than symbolic alignment with global agendas.

**Corporate Reputation as a Strategic Sustainability Outcome**

The conceptual review suggests that digital transparency plays a central role in shaping corporate reputation through enhanced stakeholder trust and sustainability legitimacy. Reputation emerges from the accumulation of stakeholder trust, grounded in the consistency among sustainability disclosures, operational practices, and organizational communication strategies.

In contemporary business environments, reputation functions as a strategic intangible asset that influences customer loyalty, investment attractiveness, regulatory relationships, and organizational resilience. From a broader strategic perspective, sustainability can contribute to long-term value creation when environmental and social considerations are incorporated into organizational strategy and stakeholder relationships (Porter & Kramer, 2019; Whelan & Fink, 2016). Companies possessing strong sustainability reputations generally experience greater stakeholder support and improved competitive positioning.

The literature reviewed indicates that organizations increasingly position green accounting as a strategic long-term reputational investment rather than merely a compliance mechanism. This interpretation is consistent with the broader sustainability literature, which views accountability, sustainability performance, and integrated reporting as components of long-term organizational value creation and resilience (Rezaee, 2017; Whelan & Fink, 2016). Environmental disclosure contributes to the construction of organizational identity associated with ethical responsibility, transparency, innovation, and sustainability leadership.

From the perspective of legitimacy theory, reputation represents institutionalized social acceptance. Organizations capable of consistently demonstrating environmental accountability and communication integrity are more likely to maintain legitimacy within rapidly changing digital societies.

Digital media accelerates the formation of reputation by enabling the rapid dissemination of sustainability information and immediate stakeholder responses. Positive sustainability narratives may strengthen public trust, whereas inconsistencies may quickly trigger reputational crises.

The conceptual synthesis suggests that stakeholder trust serves as an important intermediary linking sustainability communication to corporate reputation and reputational outcomes. Without trust, environmental disclosures are likely to be interpreted as rhetorical or manipulative communication. Consequently, trust becomes the central determinant of the effectiveness of sustainability communication.

Furthermore, the analysis suggests that reputational resilience has become increasingly important in digital environments characterized by continuous public evaluation and information circulation. Organizations with credible sustainability reputations are generally better able to maintain stakeholder confidence during crises and periods of public scrutiny.

Overall, the findings confirm that green accounting in the digital era has evolved into a multidimensional strategic practice integrating accounting systems, digital communication, stakeholder engagement, legitimacy construction, and reputation management. Sustainability transparency is no longer limited to technical reporting activities but has become a strategic social process through which organizations negotiate public trust and long-term competitive advantage.

## CONCLUSION

Based on the conceptual synthesis presented in this review, digitalization appears to have fundamentally transformed green accounting from a conventional reporting mechanism into a strategic instrument of sustainability communication. This conclusion is consistent with the literature on digital sustainability reporting, which highlights the expanding role of digital technologies in increasing the accessibility and stakeholder relevance of sustainability information (Raimo et al., 2021; Velte, 2022).

Environmental accounting information no longer functions merely as administrative disclosure; instead, it gains social meaning and strategic value when communicated through digital platforms that facilitate transparency, interactivity, accessibility, and public verification. In this context, green accounting evolves into a communicative practice through which corporations negotiate legitimacy and public trust in the contemporary sustainability landscape.

The reviewed literature suggests that integrating green accounting with the SDGs enhances corporate legitimacy by aligning sustainability communication with internationally recognized development goals and aligning organizational activities with globally recognized sustainability standards. Such integration is consistent with the broader sustainability accountability perspective, in which organizational environmental information is connected with societal expectations, stakeholder interests, and global sustainability objectives (Bebbington et al., 2014; United Nations, 2023). The study further reveals that stakeholder trust is not generated solely by the availability of environmental data, but by the consistency between measurable environmental performance, authentic communication, and actual corporate practices. Consequently, digital transparency becomes a critical determinant of corporate reputation in modern business environments.

This conceptual review supports the argument that corporate reputation represents the cumulative outcome of credible sustainability disclosure, transparent communication, and continuous stakeholder engagement. Reputation, therefore, functions not only as a symbolic image but as a strategic intangible asset that influences investor confidence, customer loyalty, regulatory acceptance, and long-term organizational resilience. The study highlights that organizations that fail to align sustainability narratives with operational realities are increasingly vulnerable to reputational risks, including accusations of greenwashing.

Theoretically, this study contributes to interdisciplinary scholarship by integrating accounting, digital communication, stakeholder theory, legitimacy theory, and sustainability studies into a unified conceptual framework. Green accounting is positioned not merely as a technical accounting practice but as a social process that constructs meaning, trust, and legitimacy within digital public spaces.

In practice, the findings imply that organizations should strengthen the integration of environmental accounting systems and digital communication strategies. Companies are encouraged to develop transparent, measurable, and verifiable sustainability indicators while simultaneously utilizing digital media to communicate sustainability commitments in a clear, interactive, and evidence-based manner. In addition, sustainability communication should be consistently aligned with SDGs to enhance global legitimacy and stakeholder engagement.

For future research, this study recommends developing empirical quantitative approaches to examine the causal relationships among digital sustainability transparency, stakeholder trust, corporate reputation, and firm value across various industrial sectors and regulatory contexts. Comparative and longitudinal studies are also recommended to provide deeper insights into how digital sustainability communication influences corporate legitimacy and competitive advantage over time..

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