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The Convergence of Management Accounting and Human Resource Management: A Systematic Literature Review

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis konvergensi antara *Environmental Management Accounting* (EMA), *Human Resource Management* (HRM), dan *sustainability* melalui pendekatan *Systematic Literature Review* (SLR). Studi ini menggunakan pedoman *Preferred Reporting Items for Systematic Reviews and Meta-Analyses* (PRISMA) untuk memastikan proses seleksi literatur yang sistematis, transparan, dan dapat direplikasi. Data dikumpulkan dari basis data Google Scholar dan SciSpace dalam rentang tahun 2020 – 2026 dengan menggunakan kombinasi kata kunci berbasis operator Boolean. Proses seleksi menghasilkan 15 artikel yang memenuhi kriteria inklusi untuk dianalisis lebih lanjut. Analisis dilakukan menggunakan pendekatan analisis tematik untuk mengidentifikasi pola hubungan, perkembangan penelitian, serta kesenjangan penelitian terkait integrasi EMA, HRM, dan keberlanjutan organisasi. Hasil penelitian menunjukkan bahwa EMA berperan sebagai sistem informasi strategis dalam pengelolaan biaya lingkungan, sementara HRM, khususnya melalui praktik *Green Human Resource Management* (GHRM), berfungsi sebagai penggerak perilaku pro-lingkungan karyawan. Konvergensi keduanya terbukti mampu mendukung peningkatan kinerja keberlanjutan organisasi secara holistik. Penelitian ini memberikan kontribusi dalam memperkuat integrasi perspektif sistem dan manusia dalam konteks keberlanjutan serta menawarkan implikasi praktis bagi organisasi dalam merancang strategi berbasis lingkungan yang berkelanjutan.

Keywords :

Environmental Management Accounting, Human Resource Management, Green HRM, Sustainability, Systematic Literature Review.

ABSTRACT

This study aims to analyze the convergence between Environmental Management Accounting *(EMA),* Human Resource Management *(HRM), and sustainability using a* Systematic Literature Review *(SLR) approach. The study adopts the* Preferred Reporting Items for Systematic Reviews and Meta-Analyses *(PRISMA) guidelines to ensure a systematic, transparent, and replicable literature selection process. Data were collected from Google Scholar and SciSpace databases within the 2020 – 2026 period using Boolean-based keyword combinations. The selection process resulted in 15 articles that met the inclusion criteria for further analysis. The data were analyzed using thematic analysis to identify research patterns, relationships, and gaps related to the integration of EMA, HRM, and organizational sustainability. The findings indicate that EMA serves as a strategic information system for managing environmental costs, while HRM, particularly through* Green Human Resource Management *(GHRM) practices acts as a driver of employees' pro-environmental behavior. The convergence of these two aspects contributes significantly to enhancing organizational sustainability performance in a holistic manner. This study contributes to strengthening the integration of system-based and human-centered perspectives in sustainability and provides practical implications for organizations in developing environmentally oriented strategies.*

INTRODUCTION

Management accounting has experienced significant development over the past two decades. Previously, management accounting was primarily oriented toward cost information provision, budgeting, control, and internal performance evaluation. However, its role has evolved into a strategic information system that supports decision-making, value creation, innovation, digital transformation, and organizational sustainability. The accounting field has consistently played a crucial role in identifying, collecting, and reporting information to strengthen decision-making processes (Zandi et al., 2019). The increasingly dynamic business environment, rising stakeholder demands for sustainable business practices, and advancements in digital technology have driven management accounting to move beyond a purely financial focus toward integrating Environmental, Social, and Governance (ESG) dimensions into managerial decision-making processes to enhance competitive advantage (Jiao et al., 2023).

This transformation is reflected in the emergence of various new approaches in management accounting, such as Environmental Management Accounting (EMA) (Haidir, 2025). This approach functions not only as a cost control tool but also as an organizational mechanism to improve operational efficiency, support innovation, strengthen competitiveness, and create sustainable competitive advantage. Thus, management accounting is increasingly viewed as a strategic organizational capability that links corporate strategy with improved organizational performance (Fenika Sianturi et al., 2025).

Consistent with this development, prior studies have demonstrated that management accounting plays a significant role in enhancing both organizational performance and sustainability performance (Pramono et al., 2023). Previous research has extensively examined the role of EMA in improving sustainability performance, strengthening green competitive advantage, supporting the implementation of Environmental Management Systems, enhancing innovation capability, and contributing to the achievement of the Sustainable Development Goals (SDGs) (Saputra et al., 2023). In addition, technological advancements such as Artificial Intelligence (AI), Big Data Analytics, the Internet of Things (IoT), and Industry 4.0 have transformed the characteristics of management accounting systems through process digitalization, decision-making automation, and improved quality of managerial information.

Despite these developments, the literature reveals an imbalance in addressing the human factor within management accounting systems. Most studies still position Human Resource Management (HRM) as an external variable, mediating variable, or supporting factor in the implementation of management accounting (van der Lugt, 2024). Variables such as Green Human Resource Management, organizational culture, human resource competencies, human capital, and pro-environmental behavior are often treated as factors influencing the implementation of EMA rather than as integral components in the design and effectiveness of management accounting systems. Consequently, the relationship between HRM practices and the development of management accounting systems remains partially understood. Empirical evidence indicates that trust-based management accounting operates across three key dimensions: contracts, competence, and reputation (Saiful Alam & Mahboob Hossain, 2021).

In fact, digital transformation and increasing organizational complexity position human resources as a strategic factor in the successful implementation of management accounting systems. The effectiveness of accounting systems is no longer determined solely by technology, procedures, or information systems but also by human resource competencies, analytical capabilities, organizational learning, innovation culture, leadership, and strategic human resource management (SHRM). Furthermore, Green Human Resource Management has become a central focus in sustainability studies (Indri Iswardhani, 2026). The alignment between business strategy and human resource management enables organizations to leverage human capital as a source of sustainable competitive advantage while minimizing the risk of neglecting human factors in strategic decision-making processes (Vedd & Kouhy, 2001).

Given these conditions, a comprehensive study is needed to systematically synthesize the existing literature. A Systematic Literature Review (SLR) provides an appropriate approach to map research evolution, identify dominant themes, analyze similarities and differences across studies, evaluate limitations of prior research, and develop future research agendas. Unlike previous studies that tend to focus on a single aspect, this study positions management accounting as the central focus, while Human Resource Management is treated as a complementary perspective that explains how human factors contribute to the effectiveness of management accounting systems.

Therefore, this study aims to conduct a Systematic Literature Review on the development of management accounting research in conjunction with Human Resource Management. Specifically, this study seeks to: (1) identify key research themes in management accounting involving HRM perspectives; (2) analyze the theories, methods, and characteristics of existing studies; (3) examine similarities, differences, and research trends; (4) identify existing research gaps; and (5) develop a future research agenda integrating Strategic Human Resource Management, Human Capital Accounting, Talent Management Accounting, HR Analytics, Artificial Intelligence, and management accounting systems in supporting sustainable organizational value creation.

LITERATURE VIEW

1. Management Accounting in the Sustainability Perspective

   Management accounting has undergone significant development, evolving from a purely financial orientation toward a more strategic and sustainability driven approach. One of the key developments is Environmental Management Accounting (EMA), which integrates environmental information into organizational accounting systems. EMA functions as a tool to identify, measure, and manage environmental costs to support more effective decision-making (Husda et al., 2025; Talitha, 2022). In the context of sustainability, EMA has been shown to contribute to improved organizational performance. (Saputra et al., 2023) found that EMA acts as a mediating variable that strengthens the relationship between green competitive advantage and sustainable performance. In addition, (Jiao et al., 2023) demonstrated that EMA contributes to business sustainability through energy efficiency and the management of green intellectual capital. Technological advancements have also driven the transformation of management accounting, making it more adaptive to real-time environmental information needs (Saiful Alam & Mahboob Hossain, 2021). Therefore, management accounting is no longer merely a cost control tool but has evolved into a strategic instrument for achieving sustainability (Pramono et al., 2023).

2. Human Resource Management in the Context of Green HRM

Human Resource Management (HRM) plays a crucial role in supporting organizational strategies, including sustainability initiatives. The concept of Green Human Resource Management (GHRM) has emerged as a response to the need for integrating environmental values into HR practices. According to (Molina-Azorin et al., 2021) GHRM encompasses various practices such as environmentally oriented recruitment, sustainability training, and reward systems that promote environmentally responsible behavior. These practices aim to shape employee behavior in alignment with organizational sustainability goals.

(Liu & Zhang, 2022) found that GHRM plays a mediating role in the relationship between EMA and green organizational behavior. This indicates that the success of environmental accounting system implementation is highly influenced by human factors. Furthermore, (Nugraha et al., 2024 and Sri Rahayu et al., 2025) emphasized that GHRM significantly contributes to improving sustainability performance by enhancing employees' environmental awareness. A bibliometric study by Indri Iswardhani (2026) also indicates that GHRM is one of the rapidly growing topics in modern management literature, particularly in the context of sustainability and ESG (Burhanudin &Putri, 2024).

3. Convergence of Management Accounting and HRM

The convergence between management accounting and Human Resource Management represents an integrative approach that combines information systems with organizational behavior aspects. In this context, management accounting provides strategic information, while HRM ensures that such information is effectively implemented through employee competencies and behavior.

Fenika Sianturi et al., 2025 emphasized that the integration of management accounting systems with performance and environmental accounting information can enhance managerial performance and firm value. However, without competent human resources with strong environmental awareness, the effectiveness of such systems remains limited. Furthermore, (Liu & Zhang, 2022) demonstrated that GHRM serves as a critical link between accounting systems (EMA) and green organizational behavior. This finding reinforces the argument that the convergence of these two disciplines is complementary rather than substitutive. Green Human Resource Management (GHRM) practices have been proven to enhance employees' pro-environmental behavior, known as Organizational Citizenship Behavior for the Environment (OCBE), which ultimately supports the successful implementation of environmental accounting-based strategies. Therefore, this convergence creates synergy between systems and human resources in achieving organizational objectives (Anwar et al., 2020; Hameed et al., 2020; Saleh et al., 2026).

4. Impact of the Convergence on Sustainability Performance

   The convergence between management accounting and HRM has direct implications for improving organizational sustainability performance. Sustainability performance encompasses economic, environmental, and social dimensions that serve as key indicators of long-term organizational success.

   (Saputra & Laksmi, 2024) demonstrated that the integration of green governance, EMA, and GHRM significantly enhances corporate sustainability performance. This is supported by (Hossain et al., 2025) who found that HRM practices aligned with environmental performance can also improve firms' financial performance. Moreover, (Pramono et al., 2023) emphasized that sustainability-oriented management accounting systems support the achievement of the Sustainable Development Goals (SDGs). With effective HRM support, the implementation of such systems becomes more optimal. Therefore, the convergence between management accounting and HRM not only improves internal efficiency but also provides a sustainable competitive advantage for organizations

RESEARCH METHODOLOGY

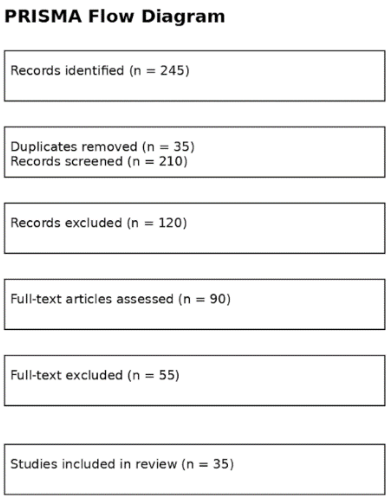
This study employs a Systematic Literature Review (SLR) approach to systematically identify, evaluate, and synthesize prior research on the integration of Environmental Management Accounting (EMA), Human Resource Management (HRM), and sustainability. The SLR approach is selected due to its ability to provide a comprehensive, transparent, and replicable synthesis of scientific evidence through structured stages of literature searching, screening, evaluation, and analysis, in accordance with the latest Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines (Page et al., 2021). This approach is widely used to generate knowledge synthesis and systematically identify research gaps.

The literature search was conducted between June and July 2026 using two primary databases, namely Google Scholar and SciSpace, as both platforms provide extensive access to national and international scholarly articles and facilitate retrieval of open-access full-text PDFs. The search strategy employed combinations of keywords using Boolean operators, including "Environmental Management Accounting" Or "EMA", "Human Resource Management" OR "HRM", "Strategic Human Resource Management", "Sustainability", "Business Sustainability", and "Sustainable Performance". These keyword combinations were designed to capture studies explicitly addressing the relationship between environmental management accounting, human resource management, and organizational sustainability.

The inclusion criteria for this study were as follows: (1) articles published between 2020 and 2026; (2) articles published in peer-reviewed national or international journals; (3) studies addressing at least one or a combination of the variables EMA, HRM, and sustainability; (4) availability of full-text open-access PDFs; and (5) articles written in either Indonesian or English. Conversely, exclusion criteria included conference proceedings, undergraduate theses, dissertations, books, book chapters, editorials, and articles without full-text availability or those not relevant to the research focus.

The literature selection process followed the PRISMA flow, consisting of identification, screening, eligibility assessment, and final inclusion of studies for analysis. The detailed selection process is presented in Figure 1 (PRISMA Flow Diagram).

Figure 1. PRISMA Flow Diagram of Literature Selection Process



Source: Author's compilation (2026)

During the identification stage, all retrieved records were examined to remove duplicates. This was followed by a screening stage based on titles, abstracts, and keywords to assess initial relevance to the research topic. Subsequently, an eligibility assessment was conducted through full-text review to ensure that the selected articles met the research objectives and predefined inclusion criteria.

The collected data were then analyzed using a thematic analysis approach. This process involved extracting key information, including publication details, research characteristics, methodologies, variables used, main findings, and research implications. The synthesis results were utilized to map the development of research, identify patterns in the relationships between EMA, HRM, and sustainability, and formulate research gaps and future research agendas.

RESULTS AND DISCUSSION

The results of the Systematic Literature Review (SLR) indicate that the discourse on the integration of Environmental Management Accounting (EMA), Human Resource Management (HRM), and sustainability has evolved into an increasingly complex and multidisciplinary field. Unlike traditional approaches that position accounting and human resources as separate domains, contemporary literature emphasizes their integration as a critical driver of sustainability-based competitive advantage.

Conceptually, EMA has evolved from a mere environmental cost measurement tool into a strategic information system that supports sustainability-oriented decision-making. The literature reveals that organizations adopting EMA comprehensively are not only able to improve operational efficiency but also strengthen organizational legitimacy in the eyes of stakeholders. This finding aligns with Stakeholder Theory, which highlights that environmental transparency and accountability are essential for sustaining organizational legitimacy and long-term survival.

However, the effectiveness of EMA does not operate in isolation. The synthesis results demonstrate that the successful implementation of EMA is highly dependent on human factors, particularly how organizations manage their human resources. In this regard, Green Human Resource Management (GHRM) emerges as a critical mechanism for bridging the gap between formal systems and operational practices.

From a Resource-Based View (RBV) perspective, HRM can be viewed as a strategic resource that enables organizations to optimize the utilization of EMA systems. Employees' competencies, environmental awareness, and commitment play a crucial role in determining whether the information generated by EMA can be translated into concrete organizational actions. Thus, HRM extends beyond an administrative function and becomes a strategic mechanism for embedding sustainability values within the organization.

Furthermore, this study identifies a pattern of interdependence between EMA and HRM. EMA provides the informational and measurement framework, while HRM ensures implementation through organizational behavior. Without HRM support, EMA risks becoming a formal system with limited practical impact. Conversely, without EMA, environmentally oriented HRM practices may lack strategic direction due to the absence of measurable data.

These findings lead to the concept of functional convergence, in which the integration of accounting systems and human resource management creates a synergistic effect that enhances sustainability performance. This convergence contributes not only to environmental performance but also simultaneously improves economic and social performance.

Nevertheless, the review also reveals inconsistencies in empirical findings. While some studies report a significant relationship between EMA and sustainability performance, others find weaker or indirect effects. This inconsistency suggests the presence of intervening or moderating variables, such as organizational culture, leadership, and regulatory pressure, that remain underexplored in the literature.

Additionally, the study highlights limitations in the existing literature, particularly the lack of integrative approaches. Most studies still adopt partial perspectives, failing to capture the complexity of the relationships between EMA, HRM, and sustainability holistically. Therefore, there is a need to develop more comprehensive conceptual models that can better explain the underlying mechanisms of these relationships.

CONCLUSION

This study aims to analyze the convergence between Environmental Management Accounting (EMA) and Human Resource Management (HRM) in supporting sustainability using a Systematic Literature Review approach.

The findings lead to several key conclusions. First, EMA has evolved into a strategic instrument that not only functions as a tool for environmental cost measurement but also serves as an information system supporting sustainability-oriented decision-making. Second, HRM, particularly through the Green Human Resource Management (GHRM) approach—plays a crucial role in internalizing sustainability values into employee behavior. HRM acts as a bridge between organizational policies and operational implementation.

Third, there is a clear interdependent relationship between EMA and HRM, resulting in a form of functional convergence. The integration of these two domains enhances the effectiveness of sustainability implementation by combining the strengths of systems and human resources. Fourth, this study identifies significant research gaps, particularly the lack of integrative approaches and the limited number of empirical studies in developing country contexts.

RECOMMENDATIONS

Based on the findings, several recommendations can be proposed for future research and practical implementation. From a theoretical perspective, future studies are encouraged to develop more integrative conceptual models that combine EMA and HRM within a comprehensive analytical framework. Such models are essential for explaining causal relationships and interaction mechanisms more deeply, particularly by incorporating mediating and moderating variables such as organizational culture, leadership, and institutional pressures, which remain relatively underexplored.

From a methodological perspective, future research should not rely solely on Systematic Literature Review approaches but also incorporate empirical studies using quantitative, qualitative, or mixed methods designs. The use of longitudinal data is particularly recommended to capture the dynamic nature of sustainability implementation over time and to provide a more comprehensive understanding of the effectiveness of EMA and HRM integration in organizational practice.

From a practical perspective, organizations need to adopt a more strategic approach to integrating environmental accounting systems with human resource management. The implementation of EMA should not be limited to reporting and measurement but must be complemented by strengthening employees' environmental awareness and capabilities through sustainability-oriented HRM practices. In this context, the development of Green Human Resource Management (GHRM) is essential to ensure that sustainability values are not merely symbolic but are deeply embedded in organizational behavior.

From a policy perspective, stronger regulatory support is required to promote the integration of environmental and human resource dimensions within sustainability frameworks. Governments and regulatory bodies are expected to develop reporting standards that not only emphasize environmental aspects but also incorporate human dimensions as part of sustainability performance indicators. This would enhance organizational transparency and accountability in a more comprehensive manner.

Overall, these recommendations highlight the importance of a multidisciplinary and integrative approach in sustainability research, enabling more meaningful contributions to both academic development and managerial practice.

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