

ENVIRONMENTAL DISCLOSURE IN LOCAL GOVERNMENT FINANCIAL REPORTS: A SYSTEMATIC LITERATURE REVIEW

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ABSTRACT

This study aims to analyze the factors influencing the quality and disclosure level of local government financial statements as well as environmental accounting practices in the public sector. The research employs a Systematic Literature Review (SLR) method by reviewing 30 national and international scholarly articles from 2012 to 2024 sourced from databases such as DOAJ, Sinta, and Google Scholar. The findings reveal that the quality of financial statements is affected by human resource capacity, information technology utilization, and internal control systems. Meanwhile, environmental disclosure tends to improve with the adoption of green accounting, strengthened environmental ethics, and increasing public accountability demands. Furthermore, transparent and accountable financial reporting contributes to sustainable governance.

ABSTRAK

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang memengaruhi kualitas dan tingkat pengungkapan laporan keuangan pemerintah daerah serta praktik akuntansi lingkungan di sektor publik. Kajian ini menggunakan metode Systematic Literature Review (SLR) dengan menelusuri 30 artikel ilmiah nasional dan internasional dari tahun 2012 hingga 2024 melalui database seperti DOAJ, Sinta, dan Google Scholar. Hasil kajian menunjukkan bahwa kualitas laporan keuangan daerah dipengaruhi oleh kapasitas sumber daya manusia, pemanfaatan teknologi informasi, dan sistem pengendalian internal. Sementara itu, pengungkapan informasi lingkungan cenderung meningkat seiring penerapan green accounting, penguatan etika lingkungan, dan tuntutan akuntabilitas publik. Selain itu, laporan keuangan yang transparan dan akuntabel turut mendorong tata kelola pemerintahan yang berkelanjutan.

INTRODUCTION

The issues of sustainability and environmental protection have become an increasingly prominent global concern, including within public sector governance. Local governments, as entities responsible for managing natural resources in their respective regions, are expected to demonstrate accountability not only from administrative and financial perspectives, but also from an ecological standpoint. One form of such accountability is the disclosure of environmental information in financial reports. This study aims to systematically examine the literature related to the practices, challenges, and future directions of environmental information disclosure by local governments.

Environmental disclosure is now regarded as a vital component of financial reporting, particularly amid growing demands for public transparency. Financial reports no longer merely reflect the fiscal condition of an entity but also signal its commitment to sustainable development. Unfortunately, environmental disclosures by local governments in Indonesia remain limited and have not yet become a standardized national practice.

Various studies have shown that the quality and comprehensiveness of environmental disclosures are influenced by several factors, including human resource capacity, the adoption of information systems, and the availability of supportive regulations. Ridzal et al. (2022) and Kapriana & Agung (2020) highlight that the competence of personnel and the use of information technology, such as the SIPD system, contribute to the improvement of local government financial reporting (Fitriasari, 2024; Widiyani & Werastuti, 2023).

Nevertheless, the absence of explicit regulations mandating environmental disclosure has resulted in this practice remaining largely voluntary. Such inconsistency has led to disparities between regions and reduced incentives for local governments to comprehensively disclose sustainability-related information. Therefore, there is an urgent need for the development of technical guidelines and a clearer regulatory framework to encourage standardized and measurable environmental disclosure practices. This study adopts a Systematic Literature Review (SLR) approach to examine existing research trends, identify influencing factors, and provide a synthesis of recommendations to strengthen environmental accountability in the public sector, particularly at the local government level.

THEORETICAL FRAMEWORK

Legitimacy Theory

Legitimacy theory emphasizes that organizations must operate within the norms and expectations accepted by society to ensure the continuity of their existence. In the public sector, particularly at the local government level, there is growing pressure to demonstrate social and environmental responsibility. The

disclosure of environmental information in financial reports can be viewed as a legitimacy strategy aimed at reinforcing the image of government as an entity committed to environmental sustainability (Rahim et al., 2024; Adiwuri & Nurleli, 2022).

This type of disclosure is not merely a legal formality, but also a means to gain public trust and support for governmental policies. By providing information about environmental impacts, local governments may strengthen public perception of their role as responsible stewards of natural resources. Thus, legitimacy theory supports the view that environmental reporting enhances institutional credibility and contributes to the alignment between government actions and societal values (Purwanti et al., 2023).

Accountability Theory

Accountability theory highlights the obligation of public entities to justify the use of resources to the community as the legitimate holder of authority (Sari & Aling, 2022). In this context, accountability extends beyond financial dimensions to include social and environmental responsibilities. Environmental disclosures in local government financial reports serve as a form of transparency, providing insight into the ecological consequences of development activities (Adrianti et al., 2023; Hamsinar, 2022).

Such disclosures are expected to strengthen public confidence in governmental performance and reduce negative perceptions regarding environmental management. When public reports include information about environmental stewardship, it signals a commitment to sustainable development and ethical governance. This form of reporting is essential for upholding democratic accountability in public sector operations.

Green Accounting

Green accounting, a subset of environmental accounting, focuses on measuring, recognizing, and reporting the environmental impacts of economic activities (Chairia et al., 2022). Within the public sector, green accounting integrates environmental costs—such as waste management and conservation—into a broader financial reporting system. This approach promotes a more holistic understanding of governmental performance in relation to environmental sustainability (Eni, 2020).

The adoption of green accounting practices encourages the preparation of financial reports that are comprehensive and aligned with sustainable development goals. Local governments that implement this approach are better positioned to make responsible decisions concerning environmental impacts. This integration is crucial for improving the quality of financial reporting and

demonstrating commitment to long-term environmental stewardship (Abdillah et al., 2024).

Regulatory Framework and Environmental Accounting Practices

Several international reporting standards have developed guidelines for environmental disclosure, including the Global Reporting Initiative (GRI) and the International Public Sector Accounting Standards (IPSAS) (Feriansyah et al., 2024; Martadinata, 2024). These frameworks provide structured approaches for integrating environmental considerations into public sector reporting and encourage greater transparency in financial statements.

In Indonesia, while no specific regulation mandates environmental disclosures in local government financial reports, foundational laws offer a normative basis for such practices. Law No. 32 of 2009 on Environmental Protection and Management and Law No. 23 of 2014 on Regional Government both emphasize the importance of environmental responsibility and transparency (Helmi et al., 2021). These legal foundations suggest that local governments should adapt existing regulations and apply environmental principles in financial management and reporting.

RESEARCH METHODOLOGY

This study adopts a Systematic Literature Review (SLR) method to examine in-depth and systematically various scholarly works related to public sector accounting reform, particularly focusing on environmental information disclosure and its relationship to the financial performance of local governments. The SLR method was chosen as it allows researchers to identify, evaluate, and synthesize findings from prior studies to generate a structured and comprehensive understanding (Arifai et al., 2018; Rahmatullah et al., 2023; Zulkarnaini et al., 2022).

The review process began with a structured search of relevant academic articles using major databases such as Scopus, Google Scholar, and Garuda. The keywords used in the search included: “*environmental information disclosure*,” “*environmental accounting*,” “*local government financial performance*,” “*public sector accounting reform*,” and “*budget ratcheting*.” The initial set of articles was filtered based on topic relevance, journal quality (indexed in SINTA, DOAJ, or Scopus), and alignment with the research focus (Firdaus et al., 2021; Mariana & Ibrahim, 2022; Mariana & Rahmani, 2022; Nufiar et al., 2020, 2022).

Selected articles were then analyzed using a thematic approach, identifying key issues, methods used, and major findings from each study. This thematic analysis allowed the synthesis of trends in environmental accounting practices within the public sector, challenges in implementation, and implications for

transparency, accountability, and budget management at the regional level (Camsana et al., 2023; Febriyanti & Afiqoh, 2024; Fitriasari, 2024; Laisa Liza & Mariana, 2023). Through this approach, the study aims to provide both theoretical insights and practical recommendations to strengthen sustainable public financial governance.

RESEARCH FINDINGS AND DISCUSSION

Research Findings

The results of this study indicate that the practice of environmental information disclosure by local governments remains voluntary and lacks standardization. Most local governments include environmental elements only as narrative statements or general commitments to environmental sustainability, without measurable performance indicators. These findings reinforce the studies by Kolcava (2020) and Situ & Tilt (2018), which emphasized that in the absence of binding regulations, local governments tend to report environmental information inconsistently. In addition, research by Widiani & Werastuti (2023) shows that institutional characteristics and the financial condition of entities also influence the extent to which environmental information is disclosed transparently.

Furthermore, this study also found that the competence of human resources and the utilization of information technology play a crucial role in determining the quality of environmental information disclosure. In line with the findings of Fitriasari (2024) and Ridzal et al. (2022), regions with accounting personnel and budget planners who understand environmental accounting are more capable of producing informative reports. On the other hand, regions with limited human resources and suboptimal use of the SIPD system face technical barriers in integrating environmental data into financial reports. Mamahit et al. (2017) also highlighted the importance of synergy between work units to ensure that regional financial accounting systems can effectively support non-financial disclosures.

Interestingly, this study integrates the aspect of budget ratcheting from the work of Laisa Liza & Mariana (2023), which reveals that the tendency of gradually increasing expenditure (ratcheting) also affects budget allocation priorities, including for environmental sectors. When local government financial performance improves, the pressure to increase capital expenditures is not always accompanied by improvements in the quality of environmental disclosure. This aligns with the findings of Ramadana et al. (2023), who noted that although financial performance may improve, its impact on transparency and accountability in governance is not automatically significant without institutional interventions that direct budgets toward sustainability. Therefore, it is crucial for local

governments to not only focus on short-term spending and financial performance but also ensure that environmental transparency becomes an integral part of a sustainability-oriented financial reporting system.

Discussion

Practices of Environmental Information Disclosure in Local Governments

Environmental information disclosure is gradually being implemented by local governments; however, the extent and consistency of its adoption remain varied. Many disclosures are presented in narrative form, emphasizing general environmental commitments rather than quantifiable data. These are often embedded within performance accountability reports or appended to financial statements, yet lack standardized metrics, which hampers their usefulness for comparative analysis (Kolcava, 2020; Andersson et al., 2020).

The variation in disclosure practices is largely driven by the absence of binding regulations and a cohesive national framework. Without clearly mandated standards, local governments often rely on voluntary initiatives, resulting in fragmented and inconsistent reporting across regions (Liang et al., 2018; Situ & Tilt, 2018). This voluntarism limits the potential for broader integration of environmental information into public accountability mechanisms.

Nonetheless, there are instances where local governments have demonstrated positive practices. These include disclosing actual environmental expenditures, detailing waste management initiatives, and showcasing investments in sustainable infrastructure (Camilleri, 2015). Such initiatives reflect an increased awareness of environmental responsibilities, particularly in areas prone to ecological risks. However, these efforts remain isolated, and systematic, comparable reporting is still far from the norm (Partzsch, 2023; Hoffmann et al., 2018).

Challenges in Environmental Disclosure Implementation

A primary challenge identified in the literature is the limitation in human resources at the local government level. Many public officials lack the training and expertise needed to incorporate environmental considerations into financial reporting frameworks (Vitiera & Lim, 2019). This skills gap undermines the quality of disclosures and inhibits the development of a robust environmental accountability culture.

Furthermore, organizational coordination between environmental and financial departments is often weak. The lack of cross-functional collaboration results in fragmented reporting efforts, where environmental data is collected but not effectively integrated into financial documents (Ribeiro & Guzmán, 2010).

This separation impedes the holistic presentation of environmental impacts and weakens the link between environmental actions and fiscal outcomes.

Technological constraints also present a notable barrier. Although platforms like SIPD (Sistem Informasi Pemerintahan Daerah) are intended to enhance data integration, not all regions utilize these tools effectively for environmental reporting (Hughes, 2012). In addition, the absence of legal mandates for disclosure further diminishes the incentive to adopt such practices. Consequently, environmental reporting remains optional and unevenly applied across jurisdictions, reducing its overall impact and credibility (Li et al., 2017).

Future Directions and Recommendations

Improving environmental disclosure requires the development of comprehensive regulatory frameworks that mandate minimum standards for reporting. These frameworks should be accompanied by technical guidelines to ensure uniformity in the presentation of environmental information. Standardized indicators would enhance comparability across regions and promote accountability through measurable benchmarks (Wright et al., 2022).

Beyond regulation, capacity building is essential to ensure successful implementation. Local governments must be equipped with the skills and knowledge to incorporate environmental considerations into their financial systems. Targeted training programs on sustainability, environmental ethics, and integrated reporting practices would strengthen institutional capacities and support long-term adoption (Iimoto et al., 2018).

The adoption of digital tools should also be prioritized to streamline data collection and reporting processes. Enhancing the use of integrated platforms like SIPD can facilitate real-time, accurate, and accessible environmental reporting. If implemented effectively, these measures can transform environmental disclosure from a voluntary initiative into a standardized and impactful component of public sector governance, thereby reinforcing trust and transparency.

Conclusion

This study concludes that environmental information disclosure by local governments remains largely voluntary and lacks standardized practices. Most disclosures are narrative in nature, reflecting a general commitment to sustainability without measurable performance indicators. The findings highlight that institutional characteristics, human resource capacity, and the use of information technology significantly influence the quality and transparency of environmental reporting. Additionally, while budget ratcheting tendencies can increase capital expenditures, such fiscal growth does not necessarily lead to

improved environmental disclosure unless accompanied by strong institutional oversight and sustainability-oriented financial governance.

Recommendation

To improve the quality of environmental disclosure in public sector financial reports, national policymakers should establish mandatory standards for local governments, ensuring consistency and accountability. Capacity building programs are needed to enhance the competence of financial officers in environmental accounting, alongside the effective utilization of government financial information systems such as SIPD. Furthermore, environmental considerations must be integrated into budget planning and allocation, linking fiscal performance with measurable sustainability outcomes to support long-term environmental governance at the regional level.

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