



The Influence of Green HRM Practices on Sustainability Reporting Quality: Evidence from Emerging Economies

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Abstract

Sustainability accounting has evolved from voluntary corporate social responsibility disclosures to structured ESG reporting embedded within global governance frameworks. While existing research predominantly explains sustainability reporting through external pressures such as regulation, stakeholder activism, and legitimacy concerns, limited attention has been given to the internal organizational capabilities that shape disclosure quality. This study develops a theoretical framework linking Green Human Resource Management (Green HRM) to sustainability reporting quality, addressing the microfoundations gap in sustainability accounting theory. Adopting a theory-driven integrative review approach, the paper synthesizes literature from sustainability accounting, corporate governance, and strategic HRM. It integrates stakeholder, legitimacy, institutional, agency, and signaling theories with resource-based and dynamic capabilities perspectives to construct a capability-centered conceptual model. The review identifies Green HRM as a critical microfoundational governance mechanism that enhances sustainability reporting quality through environmental human capital development, ethical climate formation, performance incentives, and innovation support. Reporting quality is reconceptualized as a multidimensional construct encompassing accuracy, completeness, verifiability, strategic alignment, and longitudinal consistency. Institutional conditions moderate the relationship between Green HRM and substantive disclosure outcomes. The study advances sustainability accounting theory by positioning human capital systems as internal drivers of credible ESG reporting and by proposing an integrated sustainability accounting framework grounded in organizational capabilities.

Keywords: Sustainability accounting; Green human resource management; Sustainability reporting quality; Microfoundations; ESG disclosure; Corporate governance

1. Introduction

Sustainability accounting has become an important part of corporate governance and corporate strategic management in the past twenty years; it has developed out of marginalizing a practice of corporate social responsibility (CSR) communications. Initially CSR disclosures were mostly voluntary, narrative based and reputational in nature. Nevertheless, sustainability reporting today has been on a trend to indicate organized environmental, social, and governance (ESG) frameworks that combine the financial and non-financial data in corporate decision-making frameworks. Empirical studies in Asia and Africa also indicate that sustainability reporting is no longer a symbolic exercise but has a quantifiable economic effect, signifying a direction towards strategic embeddedness in the value-creation activities by firms (Giron et al., 2021). This shift highlights the broadening scope of sustainability accounting out of the disclosure activity into a governance framework influencing the investor confidence, engagement of

stakeholders and the performance assessment exercising. This process of institutionalization of sustainability reporting has been heartened by the introduction of global disclosure standards. International Sustainability Disclosure Standards can be discussed as a milestone in terms of regulation because it takes sustainability accounting to the next level of harmonization, comparability, and enforceability (Zdolsek and Beloglavec, 2023). This is an indication of how sustainability reporting is changing into a standardized eLS framework, rather than voluntary CSR narratives, in financial reporting systems. As a result, sustainability accounting is becoming increasingly established as a means of accountability of harmonizing corporate strategies with the overall societal and environmental goals.

The evidence of emerging markets also makes it clear that the sustainability reporting has grown to be a governance tool and has concrete organizational implications. To illustrate, it has been shown that corporate sustainability reporting affects the

accountability of the law, decision making by managers, and transparency in organizations in developing societies (Swarnapali, 2020). The sustainability accounting currently plays more of an internal control and monitoring device, as opposed to the communicative roles it once had, to condition the behavior of the managers and the perception of the stakeholders. It is a paradigmatic change: accounting ceases to be the reflection of the past based on the historical financial reporting but is viewed as the prospective governance framework that can lead to sustainable value creation.

With this development, however, the existing sustainability reporting theories have been overly preoccupied with the external pressures. A significant part of the literature focuses on regulatory enforcement, stakeholder activism, investor demands, and legitimacy issues as the main incentives of sustainability disclosure. According to systematic reviews, the quality of disclosure of CSR is often examined in the context of reputational and market perspective, which supports the idea that the practice of reporting is a responsive reaction to external demands (Usman, 2020). Although these views have great information, they tend to present firms as passive victims of the institutional pressure instead of taking a leading role and influence the result of the sustainability process.

This exterior orientation is especially visible in the emerging economies. A study investigating the topic of sustainability reporting in Pakistan, in particular, points out regulatory ambiguity, stakeholder activism, and institutional pressures as explanatory variables (Mahmood et al., 2019). Despite its importance, the above macro-level variables leave little information to understand the internal organizational capabilities that facilitate the high-quality sustainability reporting. Lack of adequate theorization of micro-level processes, including human capital development, organizational culture, and managerial competencies, establishes a conceptual gap in the sustainability accounting scholarship.

Lack of microfoundational analysis restricts development of theory. The sustainability reporting research without analyzing the role of internal structures and capabilities in influencing disclosure behavior will be reduced to mere descriptive institutional explanation. To resolve this gap, it is important to incorporate the dynamics at the organizational level in sustainability accounting theory, and, thus, to acknowledge the fact that reporting quality can be the result of strategic resources utilization, instead of merely being the reaction to the external audit.

Green human resource management (Green HRM) presents a perspective that can help fill this microfoundational gap. Traditionally studied in areas of strategic management and organizational behavior, Green HRM involves the recruitment, training, performance appraisal and rewards systems aimed at making employees act in accordance with the

environmental goals. The recent empirical studies in the emerging markets have shown that the incorporation of the sustainability objectives in the HRM systems increase the degree of alignment of the organizations with the agendas of sustainable development (Shahid et al., 2025). This implies that human capital policies can operate in the role of internal forces of sustainability integration.

Accounting wise, we can conceptualize Green HRM as an intangible governance capacity in the form of credibility, consistency, and strategic alignment of sustainability disclosures. With the training of environmental management, sustainability measurements and ethical responsibility, the employees can be more qualified to generate the right and useful sustainability reports. Therefore, Green HRM goes beyond the operational efficiency; it helps with the informational integrity of the corporate reporting systems. The acknowledgement of Green HRM as a capability that has accounting-related implications redefines sustainability report as an organizational delivery based on internal strengths as opposed to external demands to comply.

This study aims to come up with a sustainable accounting system that links Green HRM and quality of sustainability reporting. It revises the concept of reporting quality into a microfoundational frame and brings in the concept of human capital as the key explanatory variable in the sustainability accounting theory.

2. Theoretical Evolution of Sustainability Accounting

2.1 Normative vs. Positive Traditions in Sustainability Accounting

The trend of sustainability accounting has taken a normative and positive path. The normative tradition focuses on what companies should report in the quest to be accountable and benefit society, often making the case of obligatory systems to increase transparency and comparability. Conversely, the positive tradition studies the reasons behind the disclosure of sustainability information and the role of economic incentives in the decision to report. There is an indication that the compulsory sustainability reporting regimes do change incentives of disclosure and market performance, which supports the economic consequences view of the accounting research (Christensen et al., 2021). Simultaneously, assessments of integrated reporting indicate that there are continuing disjunctions between aspirational accountability objectives and practice, and that normative ideals and empirical realities are in tension (Rinaldi et al., 2018).

2.2 Dominant Theoretical Paradigms

There are several theoretical paradigms that support sustainability accounting research. Stakeholder and legitimacy theories define disclosure as the means of controlling the external relations and maintaining the

social approval. The institutional theory focuses on abiding by regulatory and normative forces especially in the new markets. The empirical data demonstrates that corporate governance systems play a big role in the reporting of environmental sustainability, and the agency-based interpretation of monitoring and control (Masud et al., 2018). In the same way, interrelations between environmental performance and disclosure, as well as financial outcomes, indicate signaling schemes in which the companies report about better performance to capital markets (Lu and Taylor, 2018). GRI-based reporting determinants also prove the fact of institutional pressure and governance interactions in the development of disclosure practices (Orazalin & Mahmood, 2020).

2.3 Conceptual Ambiguities in “Sustainability Reporting Quality”

Sustainability reporting quality is still under conceptual ambiguity despite the extensive research. There are still problems with measurement inconsistency, where the operationalization of quality has been based on disclosure indices, the presence of assurance, or the richness of the narrative. It is a tricky task to tell disclosure that is symbolic and disclosure that is substantive because, in some cases, companies adopt greenwashing, whereas other companies show their serious sustainability practices. The findings of empirical studies indicate inconsistency in the reporting credibility especially in the banking

industries where disclosure can conceal the lack of substantive action (Khan et al., 2021). Uneven practices of disclosures are also observed in cross-country analyses as a result of different regulatory and governance standards (Habek, 2017). In addition, integrated reporting frameworks also reveal tensions that are not resolved in terms of credibility, comparability, and assurance mechanisms in sustainability disclosures (Hamad et al., 2020).

2.4 The Microfoundations Gap in Accounting Theory

Although leading paradigms describe sustainability reporting with regard to external forces and governance systems, very little has been done to address the internal organizational forces (Figure 1). The disintegration and redesign of global reporting programs highlights that institutional design is insufficient to guarantee substantial incorporation of sustainability in companies. Important observations of the International Integrated Reporting Council allow seeing how the problem of institutional fragmentation and an opposition of interests could weaken reporting consistency (O'Dwyer et al., 2024). Such developments indicate that a microfoundations gap exists in the sustainability accounting theory, and that more emphasis is needed on organizational capabilities, leadership commitment, and internal systems that influence the quality of disclosure beyond the regulatory compliance.

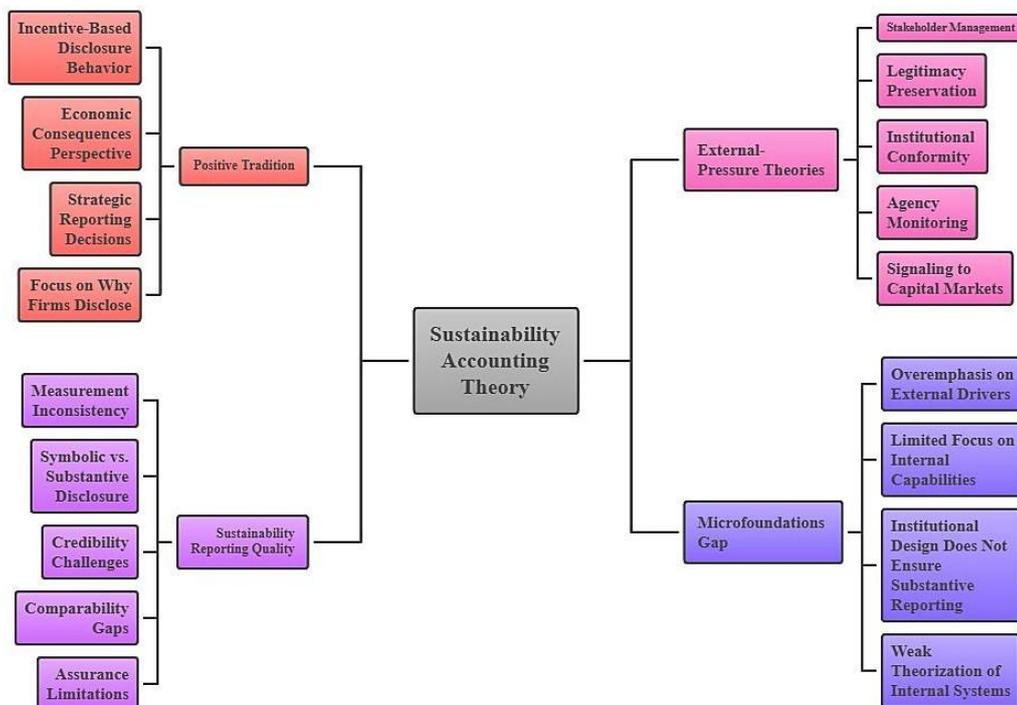


Figure 1. Sustainability Accounting Theory and Reporting Quality

3. Green Foundations and HRM: Relevance

HRM: and Theoretical Strategic

3.1 Conceptualizing Green HRM in Strategic Management

The concept of Green Human Resource Management (Green HRM) has developed as a strategic management

strategy that assimilates environmental goals in the central human resources practices like recruitment, training, performance appraisal and compensation. Green HRM does not take the form of a single sustainability project but it relates human resource policies to the overall objectives of the organization in regard to sustainability. The systematic reviews show its importance in promoting pro-environmental behaviors and emphasize the ecological responsibility placed in the organizational culture (Amrutha and Geetha, 2020). In a parallel manner, evidence-based evaluations refer to the fact that Green HRM enhances social and ecological sustainability as it can associate employee involvement with strategic environmental performance (Benevene & Buonomo, 2020).

3.2 Resource-Based View and Intangible Capital Theory

In the terms of the Resource-Based View (RBV), Green HRM is a tactical investment in inimitable and uncommon intangible resources. The firms are able to build the green intellectual capital by nurturing environmentally oriented skills and values that are used in building long-term competitive advantage. Theoretical models posit that environmentally compatible HR systems can help in the sustainable organizational growth as a result of building knowledge-based capabilities (Mishra, 2017). It has also been shown through the empirical material that successful application of Green HRM in the emerging economies improves both internal competencies and the overall performance of the organization, which supports the idea that human capital is a unique resource that holds strategic value (Yusliza et al., 2017).

3.3 Dynamic Capabilities and Sustainability Integration

The theory of dynamic capabilities is an extension of the RBV, as it focuses on the capability of a firm to combine, redesign, and refresh internal capabilities to respond to environmental pressures. Green HRM helps to integrate sustainability through ensuring that the managerial commitment, employee capabilities, and CSR strategies are in line. The study has shown that top management support is a key element in instilling

environmental values in HR systems, which reinforce the performance of organizational adaptability and sustainability (Yusliza et al., 2019). In this perspective, Green HRM is a dynamic capability that allows firms to keep on updating sustainability goals with stakeholder and regulatory demands.

3.4 Behavioral and Ethical Climate Theories

The theories of behavioral and ethical climate also give some more information about how accurances operate to encourage organizations to behave in a particular way using Green HRM. Hr practices that are characterized by sustainability determine the ethical perceptions, normative beliefs, and behavioral intentions of the employees and create a pro-environmental climate in the organization. The cross-country comparisons of the international companies show that the sustainability reporting is progressively showing more HR-related undertakings, which highlights the relationship between the formation of the ethical climate and the corporate disclosure practices (Ehnert et al., 2016). Green HRM enhances the organization internal accountability frameworks that facilitate plausible sustainability participation by integrating environmental norms in organizational culture.

3.5 Human Capital as an Accounting-Relevant Governance Mechanism

Green HRM also serves as an accounting-relevant governance mechanism in that it will affect the integrity and reliability of information of sustainability (Table 1). HR practices that align to the environment boosts the capabilities and ethical values of employees and the resultant effect is better performance of the organization and environmental responsibility. Resource-intensive industries have provided empirical evidence that the green HR initiatives have an impact on the environment and the organization, respectively, which supports the governance role played by human capital systems (Obeidat et al., 2020). As a result, Green HRM may be theorized as a governance framework that defines the sustainability strategy and the quality of reporting in companies.

Table 1. Theoretical Foundations of Green HRM and Accounting Implications

Reference	Theoretical Anchor	Core Contribution	Accounting-Relevant Insight
Amrutha & Geetha (2020)	Strategic HRM	Green HRM embeds pro-environmental behavior in organizational systems	Builds employee-level sustainability awareness supporting ESG data quality
Benevene & Buonomo (2020)	Sustainability & HR Integration	Links employee engagement to environmental outcomes	Enhances internal consistency of sustainability disclosures
Mishra (2017)	Resource-Based View	Conceptualizes Green HRM as strategic intangible resource	Develops green intellectual capital improving reporting reliability
Yusliza et al. (2017)	Emerging Economy HR Systems	Demonstrates performance gains from Green HRM implementation	Strengthens internal competencies underlying credible reporting

Yusliza et al. (2019)	Dynamic Capabilities	Emphasizes top management support in sustainability integration	Aligns HR systems with evolving ESG regulatory requirements
Ehnert et al. (2016)	Ethical Climate & Reporting	Connects HR practices to sustainability reporting commitments	Reinforces disclosure authenticity through cultural embedding
Obeidat et al. (2020)	Governance & Performance	Shows green HR practices enhance environmental accountability	Positions human capital as governance infrastructure for reporting integrity

4. Reframing Sustainability Reporting Quality

4.1 Beyond Disclosure Quantity: Toward Conceptual Depth

The quality of sustainability reporting has frequently been equated to the quantity of the disclosure, compliance with the checklists, or reporting standards. But the amount does not always imply responsibility or usefulness in decision-making. A transition to conceptual depth puts a focus on materiality, relevance to stakeholders, and substantive interaction with the environmental and social impacts. Empirical studies reveal that companies make strategically selected material decisions, which represent accountability decisions, and not the depth of the reporting (Guix et al., 2019). According to this view, the quality of reporting must be measured with the depth, coherence and responsiveness of disclosures to stakeholders instead of measuring it as numerical in extent.

4.2 Substantive vs. Symbolic Sustainability Reporting

One of the main contradictions of sustainability accounting is whether disclosures are a substantive change in the organization or a symbolic impression management. Symbolic reporting can give the illusion of organizational appearances showing responsibility without a real operational change. Based on the qualitative studies of sustainability reports, corporate narratives are able to obscure the discrepancies between rhetoric and practice, which contributes to the fear of greenwashing and organized hypocrisy (Demircioglu and Norheim, 2019). What is needed to distinguish substantive and symbolic reporting is thus to evaluate congruence between the commitments disclosed and verifiable performance results. This difference redefines the quality of reporting as a service of authenticity, transparency and consistency in communication and operational realities.

4.3 Sustainability Reporting as Organizational Output of Internal Capabilities

To reframe sustainability reporting quality, it is necessary to shift the discussion on the quality of sustainability reporting toward internal organizational competencies. The credibility and consistency of reported information are determined by the governance structures, the sustainability commitment, and the managerial oversight. There is empirical evidence of ASEAN contexts that the quality of sustainability reporting is positively affected by green governance mechanisms especially when the firms show high sustainability commitment (Chairina and Tjahjadi, 2023). This holds that quality of reporting is not some response to institutional pressures but rather a result of facilitated systems of governance. As a result, sustainability disclosures must be regarded as organizational outputs that are produced by internal competencies and strategic alignment and not a communication exercise conducted in isolation.

4.4 Reconceptual Model of Reporting Quality

An effective multidimensional reconceptualization of sustainability reporting quality needs to be based on accuracy, completeness, verifiability, strategic alignment, and longitudinal consistency. The sustainable HRM practices impact corporate reporting because they integrate environmental goals into the organizational processes through which they ensure that the information is more reliable and consistent (Hronova and Spacek, 2021). Also, the HR-related antecedents, like the participation of employees and governance affect the disclosure credibility and integration among the public companies (Lubis and Pratama, 2022). These dimensions combined put the reporting quality as a dynamic entity influenced by internal systems which guarantee honest reporting, full disclosure, uniformity in tracking of performances and integration between reporting periods.

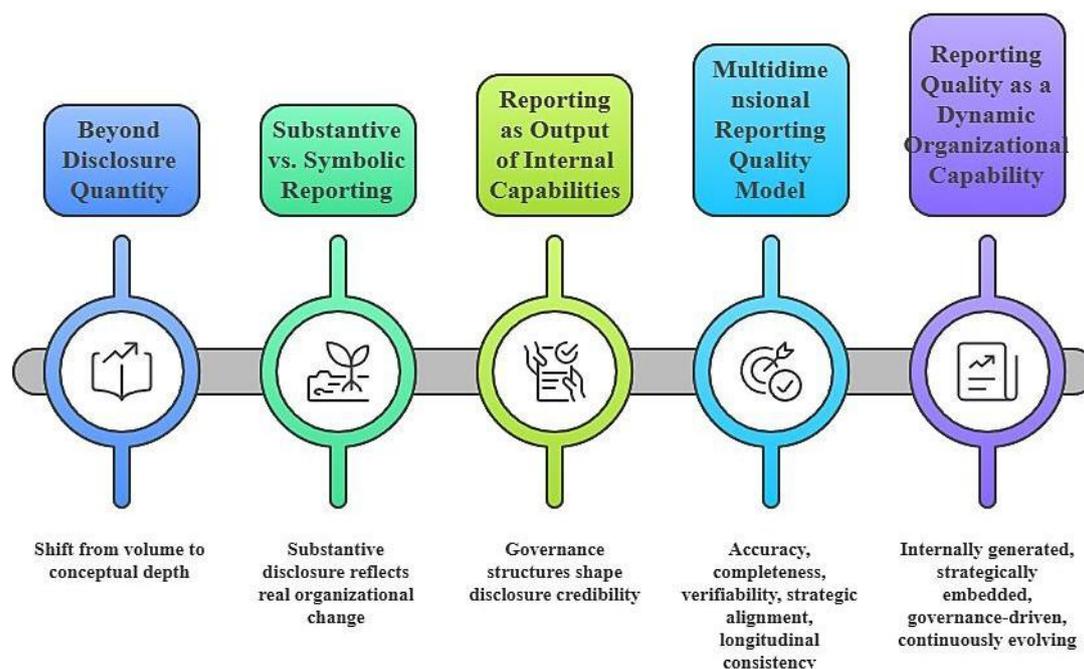


Figure 2. Reframing Sustainability Reporting Quality

5. Theoretical Integration: Linking Green Hrm To Sustainability Reporting Quality

5.1 Green HRM as a Microfoundation of Sustainability Accounting

The repositioning of Green HRM as a microfoundation of the sustainability accounting changes the focus on the externality of compliance to internally produced capabilities. Green HRM also helps in the creation of a green intellectual capital by instilling environmental knowledge and skills into the organizational systems (Malik et al., 2020). Furthermore, its inclusion with corporate social responsibility reinforces sustainable performance by the environmental citizenship actions of employees (Malik et al., 2021). In this sense, the quality of sustainability reporting is not only a disclosure product but an indication of underlining human capital structures that facilitate proper data production, ethical behavior, and strategic environmental compatibility.

5.2 Mechanisms of Influence

Green HRM has various organizational processes that determine the quality of sustainability reporting processes. The practices in recruitment that are coherent with environmental values make the workforce more committed to sustainability objectives, whereas green training helps to develop reporting competence and environmental literacy (Aftab and Veneziani, 2024). Moreover, the green innovation practices contribute to the alignment of operations between sustainability performance and disclosure, which is supported by environmental strategies (Aftab et al., 2023). ESG incentives are established through performance appraisal systems that are linked to environmental objectives and inculcate accountability

in assessment procedures on employees (Amjad et al., 2021). Green innovation and behavioral change also enhance the environmental performance levels to make sure that reported information is not a mere symbolism but constitutes meaningful action (Kuo et al., 2022; Shah and Soomro, 2023).

5.3 Mediating Mechanisms

The organizational culture, the ethical climate, and the strength of governance mediates the relationship that exists between Green HRM and the quality of the sustainability reporting. The well-being of employees and sustainable working practices increase internal commitment to the accountability to the environment, becoming more credible in the reporting (Gyensare et al., 2024). The perceived Green HRM practices define the orientations of organizational sustainability in any industry, where they affect the depth and consistency of disclosures (Jamal et al., 2021). Moreover, knowledge sharing processes help in disseminating environmental knowledge that can help firms flow information on sustainability correctly (Rubel et al., 2021). These intervening processes depict how the internal climates can convert HR policies into plausible sustainability reporting behaviors.

5.4 Moderating Role of Institutional Context in Emerging Economies

The institutional context moderately affects the quality of sustainability reporting in relation to the effect of Green HRM (Table 2). Internal HR practices can also be used to substitute lower levels of external monitoring in emerging economies with weak regulatory enforcement and institutional voids (Abbas et al., 2022). The relationship between the green supply chain practices and the HR systems shows that the joint environmental actions increase the performances of

firms operating in the limited institutional environment (Acquah et al., 2021; Agyabeng-Mensah et al., 2020). Besides, the internal environmental management enhances the corporate reputation and responsibility in the environments that are characterized by the changing standards of governance (Afum et al., 2021).

Additional case studies of Brazil and Malaysia also suggest that Green HRM has a positive impact on the business performance even in different regulatory contexts, which supports its moderating role in institutional settings (Freitas et al., 2020; Ghouri et al., 2020).

Table 2. Core Mechanisms Linking Green HRM to Sustainability Reporting Quality

Key Mechanism	Reporting Quality Effect	Reference
Green intellectual capital development	Enhances accuracy and reliability of ESG data	Malik et al. (2020)
Environmental citizenship behavior	Strengthens ethical integrity of disclosures	Malik et al. (2021)
Green training & recruitment alignment	Improves reporting competence and ESG literacy	Aftab & Veneziani (2024)
ESG-linked performance appraisal	Embeds accountability into disclosure systems	Amjad et al. (2021)
Green innovation integration	Aligns operational sustainability with reported outcomes	Kuo et al. (2022)
Ethical climate & sustainable work behavior	Increases credibility and reduces symbolic reporting	Gyensare et al. (2024)
Institutional context moderation	Internal HR substitutes for weak external enforcement	Abbas et al. (2022)

6. Conceptual Framework Development

6.1 Integrated Sustainability Accounting Model

Green HRM is brought into the focus of the proposed integrated sustainability accounting model at the core of microfoundation between internal human capital systems and quality of sustainability reporting (Figure 3). Based on the finding that green work-life balance and greener HR practices can create sustainability performance by innovation and organizational culture, the model theorizes Green HRM as a facilitating infrastructure to plausible reporting (Lin et al., 2024). In addition, the synergistic interaction between Green HRM and other sustainability-based systems, including green supply chain management, is used to demonstrate how internal alignment of the organizational functions enhances environmental responsibility (Nejati et al., 2017).

In this context, sustainability reporting quality has been conceptualized as an output that is produced under the interplay between human capital development, cultural integration and cross-functional sustainability coordination. Green HRM develops specific environmental skills, which are subsequently inculcated into business and governance procedures. Such procedures determine the credibility, consistency, and strategic fit of sustainability reports. The model will take the sustainability accounting theory a step further than the view that verifies compliance in explaining sustainability systems to capability-driven reporting processes.

6.2 Theoretical Propositions

P1: Green HRM enhances sustainability reporting quality through the development of specialized environmental human capital.

Green HRM strengthens firms' green competitive advantage by cultivating environmentally oriented skills and knowledge that differentiate organizational capabilities (Muisyo et al., 2022). These competencies support accurate environmental data generation and

transparent disclosure, thereby improving reporting quality.

P2: Ethical climate mediates the Green HRM–reporting quality relationship.

Green HRM practices foster green innovation, organizational culture, and pro-environmental employee behavior, which collectively enhance sustainable performance (Shahzad et al., 2023). Ethical climate thus operates as a mediating mechanism translating HR policies into credible sustainability reporting outcomes.

P3: Institutional weakness strengthens symbolic sustainability reporting behaviors.

In contexts where regulatory enforcement is limited, firms may rely on symbolic disclosure strategies to manage legitimacy concerns. However, green innovation mechanisms can moderate this tendency by anchoring reporting in substantive environmental performance (Suleman et al., 2024).

P4: Governance mechanisms moderate the effectiveness of Green HRM in enhancing reporting quality.

The interplay between the CSR initiatives and the Green HRM reveals that the relationship between the environmental practices and the performance is reinforced by the governance structures (Zhou et al., 2024). Good governance mechanisms thus contribute to better translation of Green HRM into quality sustainability disclosure.

6.3 Theoretical Boundary Conditions

The proposed framework depends on the contextual and technological boundary conditions in order to be effective. The digitization potential and IT infrastructure determine the creation and use of green intellectual capital, which determines the precision and incorporation of sustainability information systems (Ullah et al., 2021). In a setting where technological resource is undeveloped, development of Green HRM practices into effective reporting products might be limited. In turn, the integrated model understands that

the quality of sustainability reporting arises as a result of interacting human capital systems, governance

structure, institutional conditions, and technological preparedness.

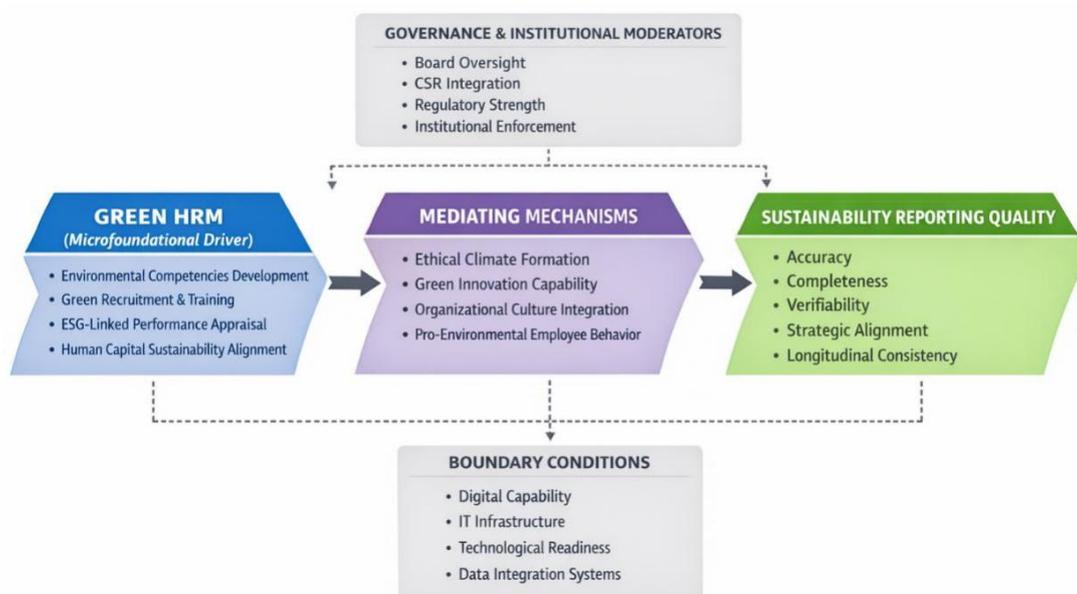


Figure 3. Integrated Sustainability Accounting Model

7. Critical Evaluation of Existing Empirical Evidence

7.1 Methodological Patterns in Prior Studies

Empirical studies that have been carried out to establish the relationship between Green HRM and sustainability are largely cross-sectional survey-based studies that are frequently based on managerial perceptions and not on objective reporting or performance measures. Sustainable performance often is operationalized by including self-reporting composites which restricts candidacy and introduces common method bias problems. To illustrate, the studies of Green HRM and dynamic sustainable capabilities usually capture indirect pathways but are limited due to the single-country samples and perceptions (Khaskhely et al., 2022). On the same note, studies that explore Green HRM and green work engagement are more likely to focus on individual-level attitude based on survey-based correlational evidence, which provides little information on how internal practices can be converted into externally verifiable reporting quality (Tran, 2023).

7.2 Conceptual Fragmentation in Measurement

One of the biggest shortcomings of the current literature is conceptual discontinuity in the measurement of Green HRM, sustainability performance and the outcomes related to the reporting. Green HRM is often integrated with supply chain practices, or innovation variables, or general sustainability indicators, so it is hard to single out which particular mechanisms govern the quality of sustainability reporting by the HR systems. As an example, studies that model green supply chain management and Green HRM usually assume that sustainable performance is a single concept without distinguishing between operational and disclosure credibility (Naseer et al., 2023). Such a measurement is weak and makes comparison of synthesis across studies

quite difficult, which supports the necessity to conceptualize reporting quality as a specific phenomenon other than overall sustainability performance.

7.3 Inconsistencies and Theoretical Underdevelopment

Inequalities in theoretical basis can also be found in empirical evidence base. A significant part of the research takes Green HRM as the operating predictor without identifying the accounting-relevant channels connecting HR systems with sustainability disclosure decency, comparability, or verifiability. Context-specific variables are occasionally added after the fact to generate disjointed explanations as opposed to cumulative theory. In a case, a study on the topic of corporate support of employee volunteering defines Green HRM as the source of CSR deliverables, although the theoretical reasoning is set on the idea of a social initiative, but not on the quality of disclosure operations and the quality of sustainability accounting (Al Kerdawy, 2019). These incongruities are some signs of underdevelopment in theorizing of the effects of HR governance arrangements on the creation of high-quality sustainability information, in addition to the overall CSR performance impacts.

7.4 Limitations in Emerging Market Studies

Emerging market research offers many good contextual insights but it is often limited in terms of generalisability, institutional heterogeneity and sector-specific reporting contexts. Most of the analyses concentrate on individual industries and utilize convenience samples, which do not allow comparing across countries (Table 3). Moreover, other factors such as the translation of Green HRM to disclosure credibility can be limited due to the less effective assurance regimes and less developed sustainability

reporting structures. The hotel industry demonstrates these limitations, as it presents correlations between Green HRM practices and environmental performance but does not provide much alignment with the sustainability reporting quality constructs and

verification tools (Yusoff et al., 2020). Altogether, the current state of the emerging market research can be discussed as fragmented, which points to the necessity of more powerful theory-building consideration of the institutional and governance variation.

Table 3. Critical Gaps in Existing Empirical Research

Core Limitation	Key Issue Identified	Reference
Methodological dominance of cross-sectional surveys	Heavy reliance on perceptual data limits causal inference and objective reporting validation	Khaskhely et al. (2022); Tran (2023)
Measurement fragmentation	Blending Green HRM with broad sustainability constructs obscures reporting-quality mechanisms	Naseer et al. (2023)
Weak accounting-theory linkage	Green HRM treated as performance driver without specifying disclosure integrity pathways	Al Kerdayy (2019)
Emerging market generalizability constraints	Single-industry focus and weak assurance environments limit external validity	Yusoff et al. (2020)

8. Theoretical Contributions To Accounting Literature

8.1 Extending Sustainability Accounting Theory

The study builds on the sustainability accounting theory by redefining the sustainability reporting quality as an internally generated governance outcome, as opposed to a disclosure response caused mainly by external pressure. The paper empowers sustainability accounting to provide a more powerful explanatory capacity why only certain companies produce plausible and strategically consistent sustainability information, and others use symbolic disclosure by theorizing Green HRM as a core competency. The contribution it provides is an ability-based perspective of sustainability accounting where quality of disclosure indicates the readiness of the organization, development of human capital, and accountability systems embedded in the organization to make the quality of disclosure perspective broaden the theoretical perspective of sustainability accounting to include the aspects of compliance and legitimacy-focused descriptions.

8.2 Integrating Human Capital Theory into Accounting Research

One of the most significant contributions is the role of the human capital theory in the sustainability accounting in which the employees should be regarded as the crucial producers and custodians of the sustainability information. Green HRM creates skills, values and routines that allow companies to produce more dependable sustainability data and convert operational sustainability into believable disclosure. As it is evidenced, it is supported by Green HRM as an instrument that helps sustainability paths in manufacturing situations, influencing organizational practices and performance orientations (Yong et al., 2020). The theoretical implication of the research to the accounting studies is that disclosure quality can be theoretically understood as a downstream effect of strategic human capital investments, and not just as a governance or reporting policy role.

8.3 Advancing the Microfoundations Perspective in Accounting

This study is an extension of the micro foundations view in that it theorises the role of internal practices to influence the outputs of sustainability accounting. Specifically, it emphasizes the interaction between the environmental accounting implementation and Green HRM, as well as the mechanisms of operational efficiency to enhance sustainability and the results of disclosure. Empirical literature on the connection between environmental accounting practices and Green HRM and disclosure dynamics demonstrates the applicability of internal system integration towards sustainability-related accountability (Thuan et al., 2024). The conceptual development is the shift of sustainability accounting studies into the multi-level explanation, the connection between individual and organizational processes and reporting quality, which would augment the accounting theory with mechanisms and internal capabilities of behavior.

8.4 Bridging Management and Accounting Scholarship

Lastly, the study contributes to the management and accounting research by relating Green HRM and sustainability governance with reporting quality as an accounting concept. This interdisciplinary convergence aids in the fragmented approach to sustainability reporting as a managerial tool of sustainability or a compliance disclosure tool. Industrial evidence demonstrates that the human and the organizational are the essential success drivers of the proactive green supply chain management, and the fact that people-oriented systems allow the sustainability strategy to be implemented underlines the role of human in the system (Chiappetta Jabbour et al., 2017). The accounting contribution is an integrated architecture in terms of which the quality of the sustainability reporting is elaborated in terms of strategic management capabilities and internal governance frameworks.

9. Implications For Accounting Regulation And Standard-Setting

The introduction of IFRS Sustainability Standards is an indication of a shift to globally harmonised sustainability disclosures with materiality,

comparability and investor relevance in mind. Nevertheless, high-quality reporting cannot be ensured by regulatory standardization. There is some evidence indicating that the disclosure quality of CSR impacts the corporate image greatly, which is why credibility and substantive engagement are more important than compliance with the law (Usman, 2020). Regulatively, this means that IFRS sustainability frameworks not only ought to dictate the type of disclosure metrics, but they must also promote internal governance systems, including Green HRM, that promote the production of reliable data. Integration of advice on building internal capabilities can be useful to the substantive utility of global sustainability reporting requirements. The increasing level of ESG assurance shows the interest of stakeholders in relation to greenwashing and symbolic reporting. The traditional approaches of assurance mechanisms are based on checking the information that is disclosed against the set standards, but do not pay attention to the internal organizational processes that generate such information. The concept of employee sensemaking and internal CSR discourse underscores how the process of reporting is circumscribed by micro-level sensemaking in firms (Miller, 2023). Therefore, ESG assurance systems can be enhanced to have more areas of coverage and look at internal control systems, ethical climates, and human capital practices that affect disclosure integrity. The assurance credibility would be enhanced by the inclusion of organizational process assessments that would decrease the likelihood of communicating sustainability through the facade.

Codes of Corporate Governance put more and more focus on sustainability strategy and disclosure within the board. Nevertheless, the effectiveness of governance is related to the correspondence between the commitments of the boards and the operational systems of the internal processes. Improvement in the quality of disclosure can be achieved by strengthening the governance codes by making it clear that human capital management is part of sustainability accountability. Regulators can achieve this by embedding management of sustainability-focused HR practices in governance policies to motivate companies to build internal capabilities that enhance proper, consistent and strategically oriented sustainability reporting. This extended view of governance supports the idea that plausible sustainability accounting comes out of institutional, managerial and human capital coordinating mechanisms.

10. Future Research Agenda

Further investigations need to promote multi-level theoretical modeling to further understand the complicated mechanisms of relationships between Green HRM, organizational processes, and sustainability reporting quality. The existing literature proves that the way of employees that Green HRM influences via both psychological and organizational processes is pro-environmental (Ansari et al., 2021). Nevertheless, most empirical studies have not extended beyond single-level studies, either looking at the

attitudes of individuals or the performance of firms. A multi-level model that includes the behavior of individuals, team processes, organizational culture, and governance systems would provide a more comprehensive point of view on how sustainability-oriented HR practices are converted into plausible sustainability disclosures. This kind of modeling may explain cross-level interactions amongst micro-behaviors and macro-accounting results. The research of behavioral accounting offers a new avenue of research on the manner in which sustainability information is produced, perceived and transmitted among firms. Although green HRM has been associated with sustainable performance and innovation results, not much focus has been directed towards the cognitive and behavioral processes involved in determining the sustainability reporting quality. Researching the perception of environmental incentives by employees, the reaction to ESG performance indicators, and internalization of sustainability values can enhance the knowledge of reporting integrity. The research on the role of internal motivation structures in influencing disclosure credibility and mitigating the risks of greenwashing may be carried out through behavioral experiments and longitudinal designs, enhancing the sustainability accounting research in terms of its rational behavioral basis.

Sustainability data collection, monitoring, and reporting are going digital and being artificial intelligence (AI). The promising literature gives emphasis to the mediating purpose of green innovation in the association between HR practices and sustainable performance in technologically changing settings (Awwad Al-Shammari et al., 2022). The interaction between digital tools, automated reporting systems, and AI-driven analytics with Green HRM as a means of increasing the accuracy, comparability, and real-time verification of reporting needs to be considered in future research. A combination of the digital capability frameworks into sustainability accounting model may help shed light on how technological preparedness mediates the usefulness of internal human capital systems to generate high-quality sustainability disclosures.

Sustainability accounting is still focused on developing comparative institutional research. The variance in regulatory enactment, cultural values and governance systems could go a long way in determining the translation of Green HRM into the quality of reporting. Comparative studies between countries can examine the hypothesis, that the microfoundational processes that are found in this review are also running in a similar way in both the developed and emerging economies. Also, studying the differences in assurance regimes and stakeholder activism might explain the way institutional configurations influence the relationship between internal capabilities and disclosure credibility. The comparative inquiry should be expanded to make sustainability accounting theory more generalized and contextualized.

11. Conclusion

This review advances sustainability accounting scholarship by repositioning sustainability reporting quality as an internally generated governance outcome rather than merely a response to external institutional pressures. The most crucial implication is that Green Human Resource Management (Green HRM) sets in as a micro foundational competency that determines the plausibility, logicality, and strategic congruency of sustainability disclosures. As an organizational system that instills environmental competencies, ethical norms, and incentives that are sustainability-oriented, Green HRM improves the informational integrity of sustainability reporting. The analysis also indicates that the current sustainability accounting theories, which are dominated by the stakeholder perspective, legitimacy perspective, institutional perspective, agency perspective and signaling perspective, are inadequate in explaining the internal organizational dynamics. A serious gap in microfoundations still exists, with much of the empirical studies focusing on regulatory enforcement and reputational motivation and neglecting the development of human capital and processes of internal governance. The lack of conceptual clarity on issues related to reporting quality, especially the difference between symbolic and substantive disclosure, support the necessity of a multidimensional and capability-based model. The suggested integrated sustainability accounting model shows that Green HRM affects the quality of reporting by adopting the following mechanisms like environmental training, performance-related incentives, and the creation of ethics climate, and support of innovations, and institutional backgrounds moderate the effects. On the one hand, all the results indicate that the relationship between governance frameworks, corporate culture, technological preparedness, and expert environmental human capital will result in credible sustainability reporting. The incorporation of the human capital theory into sustainability accounting, by this research, expands the theoretical frontiers and offers a background to future studies on the multi-level, behavioral, and institutional aspects of the sustainability disclosure.

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