



Model Proposal: The Impact Of Institutional Pressure And Environmental Proactiveness On The Implementation Of Environmental Management Accounting In Vietnam

Thi Thu Hien Phan Faculty of Accounting & Auditing, Foreign Trade University.

Tra My Le Faculty of Accounting & Auditing, Foreign Trade University.

Thi Minh Hang Nguyen Foreign Trade University.

Abstract:

The objective of the study is to overview previous studies on environmental management accounting, institutional pressure, environmental proactiveness. From there, the study builds research hypotheses and research models that are expected to assess the impact of institutional pressure and mastery. environmental dynamics to the implementation of environmental management accounting for Vietnamese enterprises in the three fields of textiles, agriculture and tourism. Finally, the study also makes some recommendations for implementing environmental governance accounting more effectively.

Keywords: Institutional pressure, environmental proactiveness, environmental management accounting, Vietnam

1. Introduction

The rapid growth of industry and one-wing population has created a great pressure in contributing more to the growth of the world economy of enterprises, and consequently environmental degradation. Therefore, researchers are increasingly interested in corporate social responsibility. In Vietnam, the situation of environmental pollution is becoming more and more complicated. At the annual Vietnam Business Forum in 2019, representatives of foreign direct investment enterprises said that serious environmental pollution in Vietnam will affect economic development in the long term (VBF, 2020). Facing this situation, the environmentally responsible production and business of enterprises will be closely monitored by the Government, authorities and the public.

To improve environmental performance, regulators are considering the widespread development of environmental strategies and environmental accounting standards. Environmental strategy helps link the company's activities and the natural environment. Companies with high environmental performance can maintain long-term financial and

social benefits in addition to decision-making capabilities. Today, many companies are measuring their performance in terms of both financial and environmental performance.

Born in the 1970s, environmental management accounting is an important tool in supporting businesses to control environmental costs, increase economic efficiency and work towards sustainable development (Burrirt et al., 2009). Implementing environmental management accounting will help businesses standardize production and business activities, save resources, minimize environmental impacts, thereby enhancing the brand image of enterprises (Zutshi & Sohal, 2004).

As a relatively new field of accounting, to date in developing countries, especially those in Southeast Asia, there has not been much research on environmental management accounting (Herzig et al., 2012). In addition, studies often focus on industries that are at risk of affecting the environment such as chemicals, metallurgy, mining (Mokhtar et al., 2016). As a result of these studies, a number of factors have been found that impact the implementation of environmental management accounting (EMA) such as: company size; form of ownership (Mokhtar et al., 2016; Nguyen Thi Hang Nga et al., 2018); business strategy (Nguyen Thi Hang Nga, 2018). However, previous studies have not delved into the impact of institutional pressure on environmental management accounting. The objectives of this study are to propose a research model to analyze the impact of institutional pressures and environmental proactiveness on the implementation of environmental management accounting by enterprises Vietnam.

2. Literature review

In corporate environmental governance, accounting information plays an important role for businesses to plan, make business decisions as well as control and evaluate performance to achieve sustainable development goals (Bebbington, O'dwyer, & Unerman, 2014; Burrirt, Herzig, Schaltegger, & Viere, 2019; Ferreira et al., 2010; Lee & Schaltegger, 2018; Schaltegger et al., 2017; Schaltegger & Burrirt, 2010; Burrirt & Schaltegger, 2010; Jasch & Savage, 2005; Schaltegger et al., 2017; Schaltegger & Burrirt, 2006). Environmental management accounting is considered an accounting method that supports the decision-making process and evaluates the results of the enterprise when implementing environmental management activities (Lee & Schaltegger, 2018; Schaltegger & Burrirt, 2010; Bartolomeo et al., 2000). Through the EMA, the accounting department tracks and records expenses and revenues related to environmental management activities, thereby assessing the impact of these activities on the capital and cash flow of the business (Burrirt et al., 2002). Many previous studies have shown the positive influence of EMA application in enterprises, including better business decision-making or timely response to environmental risks and legal risks from environmental regulations.

Initiative in environmental activities of an enterprise refers to the tendency of that enterprise to actively organize or innovate activities towards the environment. Through this, an organization is more proactive in the planning and management process for the purpose of protecting the ecosystem (Klassen and McLaughlin, 1996; Garcés Ayerbe et al., 2012). Environmental performance is also clearly improved if enterprises actively implement environmental initiatives (Henriques and Sadorsky, 1999; González-Benito and González-Benito, 2006). Initiative in environmental activities has a positive impact when businesses want to both make the most of human resources in the enterprise and successfully implement environmentally friendly initiatives (Russo and Fouts, 1997; Arda et al., 2019). Saving energy is one of the benefits that the initiative in environmental protection activities of enterprises brings. For example, reducing CO2 through the use of green fuels makes the production process more environmentally friendly and makes good use of precious natural resources (Lannelongue et al., 2015; Arda et al., 2019).

Institutional pressure is one of the factors affecting the decision of enterprises to apply EMA. Institutional theory is widely applied to explain the behaviors of an organization, which explains an organization's attitude towards the environment, such as energy-saving behaviors or corporate eco-protection behaviors (Colwell & Joshi, 2013; Wang et al., 2018; Wei et al., 2015; Zhang et al., 2018). Research by Bouma and Van der Veen (2002) indicates that institutional pressures influence corporate concepts over environmental costs as well as the direction of cost control. Prior to this, some research focused on the influence of government, particularly the legalization of environmental management accounting on budgeting or restructuring of the cost component of organizations (Covaleski and Dirsmith, 1988; Arnaboldi and Lapsley, 2003). Research by Brammer, Hoejmose, & Marchant, 2012 concludes that the company will implement EMA if the implementation of EMA is widely regarded and supported by society as a whole on environmental issues. In addition, moves from the government to enact general environmental regulations also spurred the EMA to flourish (DiMaggio & Powell, 1983; Teo et al., 2003).

The research model is built on the study of institutional pressures on the sustainable development of an organization - the role of environmental management accounting and the proactiveness in environmental protection activities of enterprises (Chaudhry & Amir, 2020). Chaudhry & Amir's model, 2020 study focuses on institutional pressures, EMA application in the enterprise, corporate proactiveness to the environment, and environmental performance of enterprises.

Chaudhry & Amir argue that the application of environmental management accounting in the enterprise has a positive impact on the relationship between institutional pressures and the environmental performance of the enterprise. However, the direct effect of institutional pressure on EMA application decisions was not taken into account in this study. In addition,

Chaudhry & Amir's study did not mention the direct impact of corporate proactiveness on management accounting in enterprises, but only assessed the effect of proactiveness on the relationship between institutional pressure and environmental protection performance.

Therefore, our team's research will focus on the impact of institutional pressure on EMA implementation in enterprises and the impact of proactiveness on EMA implementation in enterprises with the following two hypotheses:

Hypothesis H1: Institutional pressures have a positive effect on the implementation of environmental management accounting

Hypothesis H2: The proactiveness of enterprises with the environment has a positive effect on the implementation of environmental management accounting

3. Context

The study was carried out in the three areas of textiles, agriculture and tourism as these are the three key economic sectors prioritized for development of Vietnam.

Viet Nam's textile and garment industry has a long history and is increasingly asserting its position as a special partner in Asia (according to ILO, 2021). In the context of many difficulties in the world economy, the textile and garment industry is gradually becoming a key sector of the economy. In terms of contribution to the economy, the textile and garment industry accounts for 12-16% of the country's total export turnover (Ministry of Industry and Trade Newspaper, 2022). Currently, there are more than 5000 textile and garment enterprises in Vietnam, accounting for 80% of small and medium-sized enterprises, producing in the form of processing.

However, along with the rapid development of the textile industry, there are also many great effects when causing comprehensive high pollution. Textile and garment is the 2nd most polluting industry globally (Nguyen Thi Tuyet Mai, 2018). Experts surveyed found that to make 1 kg of fiber, up to 200 liters of water are required for stages including washing the yarn, bleaching, staining and then cleaning the final product. In addition, cotton itself needs up to 19,000 liters of water to provide enough raw materials for the production of a T-shirt. To produce the fibers, about 2 trillion gallons of water and 145 million tons of coal are needed. Particularly, coal is an important source of air and water pollution. The large amount of water used and discharged if not treated properly will easily cause the environment to be polluted by chemicals.

In the process of socio-economic development of the country, the agricultural sector with inherent strengths has made important and great contributions to the overall achievements

of the country. Our country's agricultural market has been present in 185 countries and territories, including potential markets such as the US, European Union, Japan, China,... The agriculture, forestry and fishery sector with GDP increased by 2.74%, contributing 23.52% to the growth of the whole economy and currently accounting for 12.79% in the structure of the whole economy of our country (According to the General Statistics Office 2021). Currently, the country has over 14400 agricultural enterprises (according to the Ministry of Agriculture and Rural Development, 2021).

However, along with the above development, the environmental problems of the agricultural sector are increasingly viewed more deeply. According to statistics of the Department of Plant Protection, Vietnam imports about 70,000 to more than 116,000 tons of finished chemical products each year. The overuse of pesticides, fertilizers, antibiotics, growth stimulants, agro-forestry and fishery preservation chemicals, livestock waste, slaughter, destruction of livestock, poultry, and craft village waste,... are the cause of serious agricultural pollution. Along with the weak environmental infrastructure system, the level and awareness of farmers about environmental protection are still limited, making the problem of pollution of the agricultural and rural environment more and more serious.

According to experts, Vietnam's tourism is on the mission of becoming a key economic sector, an important driver of economic growth, creating jobs and contributing to the development of the country. According to the General Statistics Office, in the first 6 months of 2022, the number of newly registered enterprises related to the tourism sector has increased impressively, in which: Accommodation and catering services reached 3,065 enterprises, up 27.7% over the same period; employment services, tourism reached 3,902 enterprises, up 23.4%.

With the outstanding development of the tourism industry, many tourist destinations have exceeded their ability to meet natural resources and the environment, causing local pollution leading to the risk of environmental degradation. This is also evident for developed tourist areas and crowded tourists, which means that the demand for clean water supply, waste and wastewater treatment is increasing. The poor handling of waste problems has affected the environmental landscape, spread many epidemics and seriously affected social conflicts. In addition, the development of the tourism industry can also cause air pollution through emissions from vehicles as well as noise pollution affecting people, visitors and wildlife.

4. Conclusion

The environment is a globally challenging issue. In Vietnam, for many years, environmental protection, proactive natural disaster prevention and response to climate change have always been issues of concern to our Party and State. Throughout 35 years of national

renovation, the Party and State have always followed the policy of sustainable development associated with environmental protection. The XIII Party Congress defines goals and directions to 2030 and vision to 2045, including strategic views, guidelines and solutions on environmental protection and response to climate change. The XIII Congress continued to affirm that "Taking the protection of the living environment and the health of the People as the top goal; resolutely eliminate projects that pollute the environment, ensure the quality of the living environment, protect biodiversity and ecosystems; building a green, circular and environmentally friendly economy".

In 5 years of implementing the Resolution of the XII Congress of the Party, the Vietnam Farmers' Union has shown its initiative and actively promoted its central and core role in implementing the policy of agricultural restructuring associated with rural construction, bringing great achievements. Over the past years, the growth rate of the agricultural sector has been from 2.8% to 3% per year, which is the highest rate of the world. This contributes to reducing poverty rates and leads to improvements in most indicators of productivity, capital and human capital.

The COVID-19 pandemic has caused the tourism industry and many other economic sectors to suffer heavily during the past 3 years. From 3/2022, Vietnam fully reopened tourism activities, welcoming international visitors earlier than many countries in the region. The tourism market gradually recovered, especially domestic tourism recovered strongly. On 12/01/2023, the Party Committee of the Ministry of Culture, Sports and Tourism held a Conference to summarize the Party building work in 2022, directions and tasks in 2023. Reporting on the results of the implementation of the Party building work in 2022, the direction of the key tasks in 2023 of the Party Committee of the Ministry of Social Affairs, Mr. Nguyen Tuan Linh said: "In 2022, the total number of international tourists to Vietnam is estimated at 3.5 million, domestic tourists are estimated at 101.3 million; total revenue from tourists is estimated at VND 495 trillion, exceeding 23% of the plan. According to the Project "Application of technology of industry 4.0 to develop smart tourism, promote tourism to become a key economic sector" No. 3570/QĐ-BVHTTDL of BVHTTDL, the basic goal by 2025 of our country's tourism industry is to "develop a smart tourism ecosystem to ensure unity, synchronous in sustainable smart city development". The tourism industry aims to prioritize the application of advanced technologies, online tourism business models to gradually shift to the e-tourism model, improving the experience and matching with the consumer behavior of tourists, in the short term, contribute to accelerating the speed of tourism recovery after the COVID-19 pandemic.

Clothes and shoes are indispensable consumer goods of people. Even with the trend of green consumption, global spending on this commodity continues to increase. The growing population size coupled with rising per capita income promises faster growth in spending on garments. In general, spending on garments accounts for 3-4% of the total spending of 1 demographic in 1 month. Thus, although textile and garment is a traditional industry, it is

always extremely stable, even despite the COVID-19 pandemic, textile and garment still contributes about 15% to Vietnam's GDP. Regarding the development orientation of the textile and garment industry, on 29/12/2022, Deputy Prime Minister Vu Duc Dam signed Decision No. 1643/QD-TTg approving the "Strategy for the development of Vietnam's textile and footwear industry to 2030, vision to 2035". Accordingly, "the development of the textile and footwear industry is in line with Vietnam's industrial development strategy and orientation in line with the development of relevant economic sectors, and associated with international integration and the industrial revolution 4.0." The goal of developing the textile and garment industry is the key export sector of the economy, both meeting the needs of the domestic market and maintaining its position in the group of countries producing and exporting the world's leading textile and footwear products.

Economic development solutions associated with environmental protection

Restructuring the economy goes hand in hand with sustainable exploitation, efficient use of resources, and reduction of environmental pollution. Set out a roadmap for transitioning the economy to low-carbon growth and establishing a circular economy while considering the environmental costs of development investment.

Complete the legal framework to create a foundation and act as a catalyst for the growth of the economy towards the circular economy and green economy, namely: Establish economic regulations and mechanisms, such as taxes and pricing systems, to encourage the efficient use of resources; Implement the "polluter pays" approach. Develop the environmental industry towards a circular, zero waste economy. Take measures to promote economical and efficient use of energy throughout the production and supply of goods and services.

Increase the use of modern technologies (such as GIS, remote sensing, etc.) in climate forecasting, disaster and extreme weather warning, resource assessment investigation, environmental monitoring and monitoring, natural resource database building, training and scientific research on sustainable development and green economy to promote local implementation of support programs support the choice of suitable livelihoods to adapt to climate change. Promote scientific and technological research in the field of energy, waste treatment and recycling; training and scientific research on sustainable development and green economy to serve the needs of state management of natural resources and environment as well as the needs of society.

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