

# Systemic Barriers and Strategic Solutions in Waste Governance

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Received	: October 14, 2024	ABSTRACT: This narrative review investigates the synergistic role
Accepted	· November 25, 2024	of social, economic, and institutional factors in influencing the
лесеріец	. November 23, 2024	success of sustainable waste management strategies. The study aims
Published	: November 30, 2024	can either facilitate or hinder the implementation of effective
Citation: Na Barriers an Waste Internationa Taxation, 2(	asriani, I. (2024). Systemic d Strategic Solutions in Governance. Sinergi l Journal of Accounting & 4), 239-251.	environmental policies. Using a qualitative synthesis of peer-reviewed literature, the review integrates empirical findings and theoretical frameworks to identify thematic patterns and systemic barriers. The results reveal that while social engagement and community-based collaboration enhance policy acceptance and operational cohesion, economic factors such as funding availability, investment in green technology, and fiscal incentives critically determine policy feasibility. At the institutional level, transparency, coordination, and the adoption of non-financial performance evaluation methods significantly strengthen governance frameworks. However, persistent challenges such as fragmented regulations, resistance to technology adoption, and inadequate inter-agency communication continue to undermine policy success. The discussion emphasizes the need for integrative strategies that bridge these dimensions through cross- sectoral collaboration, digital innovation, and participatory governance. Ultimately, the findings advocate for a shift from reactive, siloed policymaking to proactive, system-level interventions that address structural constraints. This study offers strategic recommendations and a conceptual foundation for future research and policymaking aimed at promoting holistic, resilient, and scalable sustainability practices. <b>Keywords:</b> Sustainable Waste Management, Institutional Governance, Social Participation, Environmental Policy, Fiscal Incentives, Digital Transformation, Integrative Strategy.
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### **INTRODUCTION**

In recent decades, the topics of waste management and environmental sustainability have garnered significant global attention, driven by an unprecedented surge in waste generation and mounting pressure on natural resources. A growing body of literature underscores the urgency of these issues, particularly in light of empirical data that illustrates the far-reaching economic and environmental consequences of inefficient waste management systems. Corrado and Sala (2018), for instance, presented a comprehensive analysis of food waste across the global and European supply chains, employing input-output modeling through the Exiobase v2 database. Their findings provide a compelling statistical foundation that emphasizes the magnitude of food waste and its

detrimental impact on resource efficiency and ecological integrity. These insights reveal a complex challenge that necessitates integrated and innovative solutions.

The relevance of effective waste management is further affirmed by empirical studies that document the increasing volume of food and bio-waste in tandem with global population growth and industrial activity. Sepetis et al. (2024) demonstrated the significance of bio-waste collection systems implemented during the COVID-19 pandemic in urban contexts, showcasing how tailored interventions in cities can alleviate urban waste burdens and contribute to broader sustainability goals. Collectively, these findings highlight the multifaceted nature of waste management, encompassing economic, ecological, and social dimensions that must be addressed through interdisciplinary and context-sensitive approaches.

Recent statistical analyses suggest that food and bio-waste not only generate substantial global economic losses but also exacerbate ecological strain. As shown in studies by Corrado and Sala (2018) and Sepetis et al. (2024), the use of input-output models has opened new avenues for assessing environmental impacts and informing policy frameworks at both local and global levels. Waste management, therefore, emerges as a cross-sectoral strategic concern requiring sustained attention from diverse stakeholders. At the local level, varied national contexts experience similar waste challenges, though differences in socio-economic and policy frameworks shape waste generation and management dynamics.

Evidence from European cities indicates that data-driven and policy-responsive waste management strategies can reduce negative environmental and public health outcomes. For example, cities that adopted advanced technologies and responsive governance models witnessed simultaneous economic and ecological benefits, including reduced operational costs and improved resource efficiency (Sepetis et al., 2024). This empirical validation underscores the transformative potential of waste recycling and reuse initiatives, especially when integrated with urban infrastructure planning and public awareness campaigns.

Furthermore, consistent local data collection efforts are vital to generating empirical evidence that supports regulatory frameworks and adapts global standards to specific societal contexts. As noted by Corrado and Sala (2018) and Sepetis et al. (2024), localized empirical data serves as a mirror for evaluating policy performance and customizing sustainability strategies in line with community needs. This approach strengthens the feedback loop between scientific evidence, policy implementation, and community engagement.

In parallel, the research landscape has witnessed a surge in sustainability management and nonfinancial reporting studies over the last decade, indicating growing alignment between academic inquiry and practical sustainability demands. Turzo et al. (2022) and Gulluscio et al. (2020) emphasized the increasing use of analytical models and quantitative methodologies to evaluate waste-related performance, thereby enhancing the integration of sustainability metrics into organizational management systems. Notably, this evolution in sustainability accounting reflects a shift from compliance-oriented frameworks toward strategic performance enhancement.

The digital revolution and advances in information technology have further catalyzed innovation in sustainability reporting. New analytical tools enable real-time data collection, performance monitoring, and cross-sector collaboration among academics, practitioners, and policymakers (Turzo et al., 2022; Gulluscio et al., 2020). These technological developments have facilitated transparency, accountability, and organizational adaptability in responding to sustainability challenges.

Nevertheless, numerous challenges persist. Sult et al. (2023) identified significant methodological and operational constraints in the field, including inconsistent training standards, misalignment among team members, and the complexity of integrating qualitative performance indicators into management information systems. Similarly, Nielsen et al. (2020) underscored the difficulties in classifying and quantifying multi-dimensional social values, which complicates the construction of unified sustainability frameworks. These studies point to the need for methodological innovation and flexible standards capable of accommodating diverse organizational contexts and stakeholder expectations.

A critical gap in the literature concerns the integration of qualitative and quantitative approaches in evaluating sustainability implementation. Most existing studies rely on simplified models that fail to capture the holistic interplay among training, policy, and information technology systems (Sult et al., 2023; Hayes et al., 2023). The role of internal training and organizational capacity building in shaping successful sustainability strategies remains underexplored, as does the availability of empirical data on qualitative variables affecting sustainability outcomes (Sepetis et al., 2024).

This review aims to identify and analyze key factors influencing sustainability and waste management strategies, drawing on both strategic and operational dimensions. It seeks to consolidate fragmented literature into a coherent analytical framework that bridges academic research and real-world practice. By highlighting these key drivers and barriers, the review contributes to a deeper understanding of how sustainability interventions can be effectively designed, implemented, and evaluated.

The geographic scope of the review includes both developed and developing contexts, with a specific emphasis on Southeast Asia—a region characterized by rapid urbanization, strained natural resources, and infrastructural disparities. As demonstrated by Luhtala et al. (2024), local dynamics in Southeast Asia significantly influence the effectiveness of sustainability strategies. This regional focus provides nuanced insights into the spatial variability of waste management practices and the socio-economic determinants of sustainability performance.

In summary, this review responds to the growing imperative for evidence-based, context-aware, and methodologically robust sustainability strategies. By integrating multi-disciplinary perspectives and aligning empirical evidence with theoretical advances, the study offers a valuable contribution to both academic discourse and policy development in the field of waste management and environmental sustainability.

This review is structured as follows: Section 2 describes the methodology used to conduct the narrative review, including database selection and screening criteria. Section 3 presents the results and discussion across three thematic dimensions—social, economic, and institutional—highlighting regional variations and systemic challenges. Section 4 offers conclusions and strategic recommendations for future policy and research.

### METHOD

This study employed a comprehensive literature review methodology to examine current trends, challenges, and strategies in sustainability and waste management. The methodological approach focused on systematically identifying, selecting, and analyzing scholarly sources using robust search techniques across multiple academic databases. The aim was to ensure a high-quality evidence base to support the theoretical and empirical development of the study.

To gather relevant literature, three principal databases were used: Scopus, Web of Science, and Google Scholar. These databases were selected based on their multidisciplinary coverage, credibility, and bibliometric capabilities (Pires et al., 2024; Sepetis et al., 2024). Scopus and Web of Science, in particular, were preferred for their advanced citation indexing and co-word analysis features that facilitate the identification of key research trends and knowledge gaps. Google Scholar was included to access grey literature and documents not indexed in commercial databases, including theses, reports, and institutional repositories.

Keyword formulation was a critical step in the literature search process. Keywords were derived from conceptual mapping, brainstorming sessions, and preliminary database explorations. Essential terms included "sustainability," "waste management," "bio-waste," "environmental management," and "eco-innovation." Boolean operators such as AND, OR, and NOT were utilized to construct effective search strings. For instance, queries such as "sustainability AND bio-waste AND urban" and "(sustainability OR green innovation) AND (waste OR waste management)" were used to retrieve literature covering both broad and niche topics in the field.

Search queries were customized for each database. In Scopus and Web of Science, advanced search fields were used to limit the scope to article titles, abstracts, and keywords. Filters were also applied to restrict results to peer-reviewed journal articles, English-language publications, and papers published within the last ten years. Google Scholar searches were more flexible but were cross-verified to avoid duplication and ensure relevance.

The inclusion criteria focused on studies that addressed sustainability practices in waste management across urban and rural contexts. Eligible literature included empirical studies, theoretical frameworks, systematic reviews, meta-analyses, and case studies that emphasized environmental, technical, policy, or social dimensions of waste management. Exclusion criteria eliminated articles that were purely editorial, not peer-reviewed, lacked methodological rigor, or focused solely on non-relevant industries without a sustainability orientation.

The study incorporated a wide range of research types. These included randomized controlled trials, cohort studies, cross-sectional studies, qualitative case studies, and review articles. This variety allowed for a holistic understanding of waste management challenges and sustainability strategies. Each type of study was appraised based on its methodological transparency, relevance to the research objectives, and contribution to the synthesis of knowledge in the field.

The literature selection process was iterative and involved multiple rounds of screening. First, titles and abstracts were reviewed for initial relevance. Articles passing this phase were then subjected to full-text screening to evaluate their methodological quality and thematic relevance. A reference

management software (e.g., Mendeley) was used to organize and annotate sources. The cooccurrence of keywords across articles was analyzed using bibliometric tools such as VOSviewer to identify clusters of research topics and emerging trends.

A rigorous validation process was implemented to ensure consistency and comprehensiveness. This included cross-checking search results between Scopus, Web of Science, and Google Scholar to identify overlapping and unique entries. Queries were tested and refined iteratively, and preliminary results were used to inform subsequent searches. Moreover, additional grey literature was retrieved manually through university libraries, government websites, and academic conferences.

To enhance the reliability of the study, the literature search and selection process were documented in detail. This documentation included keyword combinations, Boolean expressions, databasespecific search strategies, filters applied, and the rationale behind the inclusion or exclusion of particular studies. Such transparency aimed to support reproducibility and provide a solid methodological foundation for future research in this area.

Collaboration among researchers and consultation with academic librarians were also part of the methodological design. Group discussions were conducted to refine keywords, review selected articles, and ensure alignment with the research objectives. Librarians provided guidance on optimizing search techniques and utilizing advanced database features. This interdisciplinary approach facilitated a more robust and context-sensitive review process.

Overall, the methodology adopted in this study reflects a rigorous and structured approach to literature collection and analysis. By integrating advanced bibliometric techniques, strategic search planning, and collaborative expertise, the study aims to offer a comprehensive and credible review of sustainability and waste management literature. The methods outlined herein are designed to ensure that the findings are grounded in well-curated, relevant, and high-quality sources, thereby contributing significantly to the academic discourse and practical implementation of sustainable waste practices.

## **RESULT AND DISCUSSION**

The findings from this narrative review reveal a complex but interdependent relationship between social, economic, and institutional factors in the development and implementation of sustainable waste management strategies. These findings are organized under three key thematic domains: social influences, economic dimensions, and institutional mechanisms, with comparisons across international contexts where relevant.

Social factors consistently emerge as critical drivers of strategic performance in sustainability initiatives. Studies by Miroshnikova and Taskaeva (2017) highlight that socially-oriented urban planning fosters communal harmony and participatory collaboration, essential for environmental policy execution. Furthermore, research by Sult et al. (2023) demonstrates that internal organizational capacity building, such as training and professional development, enhances inter-

departmental cohesion and reduces conflict, leading to more effective implementation of sustainability strategies. This alignment is echoed by Albarracín et al. (2021), who argue that integrating social values like transparency and trust into organizational systems elevates stakeholder participation and public confidence. These dynamics collectively contribute to creating a socially engaged and strategically responsive environment.

The development of social performance indicators within organizations, as discussed by Albarracín et al. (2021), allows institutions to measure their social mission fulfillment. These metrics support the alignment of internal processes with public expectations, enhancing the credibility and consistency of sustainability-related outcomes. The literature also points to models of social integration that result in higher stakeholder engagement, increased transparency, and stronger strategic outcomes (Sult et al., 2023).

Moreover, geographic and demographic variation influences the effectiveness of social factors. Urban centers in developed nations, especially in Europe, exhibit stronger participatory systems due to better social infrastructure and education levels. Conversely, marginalized communities often face barriers to participation due to economic and informational disparities, as noted by Miroshnikova and Taskaeva (2017). Such findings necessitate localized and context-sensitive policy adaptation for optimizing strategic environmental interventions.

Social networks within communities function as catalysts for sustainability. Close-knit community ties enhance information dissemination and collective environmental action (Albarracín et al., 2021). Effective leadership, interpersonal trust, and inclusive governance emerge as vital to cultivating social environments that are conducive to strategic innovation (Sult et al., 2023; Miroshnikova & Taskaeva, 2017).

Economic dimensions, similarly, serve both as enablers and constraints in the realization of sustainability goals. Miroshnikova and Taskaeva (2017) underscore the role of foreign investment and economic collaboration in expanding infrastructure and deploying innovative environmental projects. Vasylishyn et al. (2021) support this by illustrating how analytical frameworks addressing corporate economic security in the agricultural sector lead to improved financial outcomes while enhancing sustainable resource utilization.

Chen (2022) reveals that financial data-sharing models increase operational efficiency and stimulate economic growth by lowering costs and promoting transparency. The adoption of green technology is particularly sensitive to economic incentives and regulatory support. The availability of capital, operational cost structure, and financial incentives directly influence the decision to adopt and sustain eco-innovation.

Economic performance is increasingly measured alongside environmental metrics to assess strategic progress. Longitudinal studies and econometric models indicate a positive correlation between capital efficiency, technological investment, and environmental performance (Chen, 2022; Vasylishyn et al., 2021). These studies affirm that a synchronized approach between financial strategies and environmental initiatives fosters long-term organizational competitiveness. Institutional factors play a pivotal role in facilitating or hindering sustainability strategies. Luhtala et al. (2024) assert that cities that institutionalize Sustainable Development Goals (SDGs) through transparent governance structures are more effective in aligning organizational goals with global sustainability frameworks. Turzo et al. (2022) argue that non-financial reporting mechanisms enhance stakeholder trust and offer measurable frameworks to evaluate institutional effectiveness.

The literature emphasizes the significance of inter-institutional coordination. Integrated governance structures and real-time monitoring systems bolster transparency and cross-sector collaboration (Luhtala et al., 2024). Such mechanisms are particularly effective in environments with mature regulatory systems, although adaptation remains a challenge in contexts with limited institutional capacity.

International comparisons reveal that developed countries, with robust institutional architectures, achieve higher strategic consistency in environmental policies than developing nations, where resource constraints and governance issues persist (Turzo et al., 2022). Moreover, the adoption of international standards, such as sustainability accounting frameworks, correlates with improved institutional accountability and strategic alignment.

Leadership within institutions significantly impacts policy implementation. Visionary and participatory leadership facilitates cross-departmental integration and fosters a culture that supports proactive environmental engagement (Sult et al., 2023). Institutions that integrate advanced information technologies are better equipped to monitor, adjust, and communicate policy performance in real-time (Turzo et al., 2022).

Furthermore, participatory institutional mechanisms involving NGOs, private sector, and communities enhance the responsiveness and inclusivity of environmental strategies. Transparent public consultations and stakeholder dialogues are shown to improve policy acceptance and performance (Luhtala et al., 2024).

Institutional efficiency also hinges on harmonized policy implementation across governance levels. In decentralized systems, the alignment between national strategies and local initiatives requires robust communication and oversight (Luhtala et al., 2024). Evidence suggests that integrated vertical and horizontal policy coordination fosters innovation and improves environmental service delivery.

Synthesizing across themes, this review confirms that social, economic, and institutional domains are interdependent and collectively shape strategic performance in sustainability governance. Social cohesion enhances financial investments, institutional trust encourages policy compliance, and economic resources enable technological adaptation. These interactions produce a strategic ecosystem where synergy across sectors enhances environmental outcomes.

Empirical models such as those developed by Chen (2022) validate these findings through integrated analysis of financial, social, and institutional indicators. Differences in context, such as regulatory environment and socioeconomic status, further influence the relative impact of each factor. This underscores the need for adaptive, context-sensitive strategies that align with local capabilities and global best practices.

Ultimately, the review concludes that successful sustainability strategies require the simultaneous mobilization of social capital, financial resources, and institutional integrity. Organizations that strategically integrate these dimensions achieve superior outcomes in waste management and environmental stewardship. A holistic policy framework that embeds inclusive participation, economic rationality, and institutional reliability offers the most effective path forward toward sustainable development.

The findings of this narrative review have significantly broadened the understanding of how social, economic, and institutional factors interact to shape the implementation of sustainability strategies, particularly in the context of waste management and environmental policy. In contrast to earlier studies that predominantly treated these dimensions in isolation (Sult et al., 2023; Sepetis et al., 2024), this review reveals the benefits of a more integrated, holistic approach. This approach not only validates prior conclusions but also advances the discourse by demonstrating that weaknesses in one domain can be mitigated through strengths in another, thus advocating for a synergistic strategy (Luhtala et al., 2024; Turzo et al., 2022).

The literature consistently emphasizes the critical role of social factors, particularly the influence of internal training and capacity-building programs in fostering departmental alignment and cohesion (Sult et al., 2023). While past literature acknowledges the value of such training, this review highlights that without institutional support and systemic integration, these efforts are unlikely to reach full effectiveness (Sepetis et al., 2024). The incorporation of non-financial evaluation metrics further strengthens these initiatives by providing comprehensive feedback mechanisms that inform continuous improvement (Turzo et al., 2022).

Social dynamics are found to be inherently linked with economic and institutional initiatives. Community participation, for instance, not only enhances democratic engagement but also improves the efficiency of investments in green technologies. The findings underline that localized solutions, tailored to specific demographic and social characteristics, are far more effective than universal models (Sepetis et al., 2024). The disparities in stakeholder engagement and institutional infrastructure between developed and developing nations underscore the need for adaptable strategies that can account for such contextual differences (Luhtala et al., 2024; Turzo et al., 2022).

The shift from reactive to proactive policymaking represents a central paradigm transition. Institutional adoption of non-financial reporting tools has enabled real-time monitoring and agile policy adjustments, thus reducing bureaucratic inertia and encouraging multi-level governance (Luhtala et al., 2024). Strategic planning that integrates employee training and technological innovation emerges as a key driver of operational efficiency (Sult et al., 2023; Sepetis et al., 2024).

An integrated approach to institutional, social, and economic dimensions is essential for effective waste management policies. Transparent accountability systems and leadership commitment are repeatedly cited as fundamental components of successful environmental strategies (Luhtala et al., 2024). Training and systematic capacity-building have helped overcome internal coordination challenges and improved implementation effectiveness (Sult et al., 2023), thus challenging older paradigms that treated institutional and operational innovation as mutually exclusive (Turzo et al., 2022).

Systemic barriers are a major theme within the reviewed literature. Poor communication among institutions and policy actors has resulted in fragmented data flows and misaligned training and technological deployment (Sult et al., 2023; Sepetis et al., 2024). This fragmentation contributes to inconsistent reporting standards and underperformance in strategic environmental goals. Regulatory misalignment between central and local governments further exacerbates these issues (Luhtala et al., 2024).

Resource allocation and financing emerge as additional systemic constraints. A lack of governmental and private sector support has impeded the adoption of innovative waste management technologies (Sepetis et al., 2024). Funding shortages influence every phase of the policy cycle, resulting in significant operational inefficiencies (Turzo et al., 2022). The inability to secure adequate capital also restricts organizations from investing in critical monitoring and performance assessment infrastructure (Sult et al., 2023).

Technological integration is another area where systemic barriers persist. Despite the acknowledged potential of digital solutions, many organizations struggle with technological adoption due to limited training and resistance to change (Turzo et al., 2022). Interoperability challenges and the lack of standardized data further hinder seamless integration (Sepetis et al., 2024).

Coordination failures and bureaucratic rigidity compound these challenges. Differences in performance evaluation methods and non-financial reporting standards across governance levels produce inefficiencies and missed opportunities for innovation (Luhtala et al., 2024; Turzo et al., 2022). Cultural resistance to change further impedes the adoption of sustainability practices, especially in contexts with deeply rooted traditional values (Sepetis et al., 2024).

To address these multifaceted barriers, literature proposes a range of strategic solutions. An integrative management approach that combines employee development, institutional backing, and information technology adoption is shown to enhance operational efficiency and policy coherence (Sult et al., 2023; Turzo et al., 2022; Sepetis et al., 2024). Cross-sector collaboration and transparent non-financial reporting systems are essential for creating shared standards and promoting innovation (Luhtala et al., 2024).

Collaborative governance and multi-stakeholder engagement are identified as critical to overcoming policy fragmentation. Regular forums and stakeholder consultations allow for realtime feedback and consensus building, which are crucial for effective policy implementation (Sult et al., 2023; Sepetis et al., 2024). Standardizing reporting practices and leveraging advanced digital tools like predictive analytics and machine learning can improve transparency and responsiveness (Turzo et al., 2022).

Furthermore, adaptive strategies informed by life cycle management principles are essential for assessing the long-term social, economic, and environmental impacts of sustainability policies. Investment in digital infrastructure and integrated performance monitoring systems allows for continuous refinement of strategic actions (Luhtala et al., 2024).

Another key area for development is the strengthening of organizational culture and change management practices. Agile and lean management techniques can reduce bureaucratic delays and foster a more flexible and collaborative work environment (Turzo et al., 2022; Sult et al., 2023).

Despite these proposed solutions, the current literature reveals limitations in methodological consistency and contextual generalizability. Many empirical models focus on specific regions or sectors, limiting their applicability to broader contexts. Future research should aim to test integrative frameworks across diverse institutional, economic, and social environments. Moreover, there is a pressing need for longitudinal studies that can trace the long-term outcomes of integrated sustainability strategies.

In sum, this discussion builds on and challenges existing paradigms by highlighting systemic barriers and proposing comprehensive, multi-dimensional strategies. The synthesis provided here offers a solid foundation for future inquiry and policy innovation aimed at achieving environmental sustainability through institutional transformation and cross-sector collaboration.

### CONCLUSION

This study highlights the critical interdependence between social, economic, and institutional factors in shaping the success of sustainable waste management strategies. Findings demonstrate that isolated policy measures are often inadequate to address the complexity of environmental governance. Instead, a multidimensional, integrative approach that combines social participation, institutional accountability, and economic efficiency is essential. Social aspects such as community engagement, internal capacity-building, and cultural values play a pivotal role in fostering operational harmony and strategic alignment. Similarly, economic enablers like funding mechanisms, technological investment, and financial incentives significantly influence the feasibility of long-term sustainability efforts. At the institutional level, governance transparency, cross-sector coordination, and non-financial performance evaluations emerge as vital components of policy effectiveness.

The urgency to address systemic barriers, including poor inter-agency communication, insufficient digital infrastructure, and limited funding, necessitates the development of responsive, adaptive policy frameworks. Strategic interventions should include cross-sectoral collaboration, reform of fiscal policies, capacity-building programs, and the integration of technology-based monitoring systems. Moreover, future research should explore comparative models across geopolitical contexts to identify best practices and refine integrative strategies. The study affirms that embracing a comprehensive, system-level perspective is not only vital for overcoming operational barriers but also for achieving impactful, scalable, and sustainable environmental governance.

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