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ENVIRONMENTAL ACCOUNTING: ANALYSIS OF SUSTAINABLE ACCOUNTING PRACTICES

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Abstract: Micro and small businesses play a key role in the country's economic development, promoting competitiveness and entrepreneurship. Given the growing concern about sustainability, this study sought to show how sustainable practices can be applied in accounting firms. The research was conducted by means of a systematic review, with a qualitative approach and descriptive nature. The main objective of this article is to assess how environmental accounting contributes to integrating sustainable practices into the operations and financial reports of companies in the accounting sector. Viable sustainable practices for the accounting sector were explored, as well as the fundamental concepts of environmental accounting and its main aspects. The study identified a scarcity of research into the relationship between sustainability and accounting firms, highlighting the need for greater depth on the subject, since the range of studies searched does not highlight the field of study for organizations of this size. In addition, the study proposed strategies where organizations can benefit and add value to the organizational culture through responsible environmental management. As a result, the implementation of sustainable actions not only minimizes environmental impacts, but can also bring financial advantages and optimize the management of these companies, with these improvements being associated with efficient management of the costs and investments related to these initiatives.
Keywords: Environmental accounting, sustainable practices, sustainability.

INTRODUCTION

Over the years, there have been major changes in the political, economic and social spheres, highlighting the evolving need for social information. According to Ribeiro (2012), "adapting to all these changes, improving the production process and implementing environmental quality is not enough, it is necessary to demonstrate what is being done" (p.3). In this context, accounting becomes a great communication tool between the company and society, providing the information needed to justify the actions taken.

Social factors have contributed to stimulating the application of sustainable practices in organizations, and with this, environmental accounting has become an ally in the process of measuring financial statements, and can help in various fields. In this sense, sustainability has become a significant element in accounting statements due to the growing demand for transparency and environmental responsibility, companies have come to realize that incorporating sustainable practices is not just an ethical or legal compliance issue, but also an advantageous strategy to strengthen their competitiveness in the market.

The implementation of sustainable practices faces considerable challenges, especially for smaller companies. Although there are several resources on specialized websites that suggest sustainable practices for companies of different sizes, the adoption of these practices is predominantly observed in large corporations, which highlights the scarcity of studies focused on micro and small companies.

The lack of integration between business strategy and sustainable development is noticeable in the business environment. Often, sustainable initiatives in companies are dealt with in isolation, with a predominant focus on corporate citizenship and reputation building, rather than being incorporated strategically into the business (FIGUEIRA, 2016).

Sustainable accounting, which analyzes the impacts of business activities on the environment, society and governance, is emerging as a relevant area for these organizations. The problem is therefore: how can accounting services companies, especially small and medium-sized ones, adopt sustainable practices that generate concrete economic benefits for their businesses?

The difficulty faced by accounting services companies, especially small and medium-sized ones, who are constantly looking for concrete economic benefits for their business, such as cost reduction and increased profitability. Adopting sustainable initiatives and practices that are concentrated in large companies, with few studies and resources focused on the needs and capabilities of smaller companies, could become a viable alternative for smaller companies.

Environmental accounting makes it possible to record and control data relating to business actions that involve and affect the environment. For smaller companies, accounting becomes an ally, with an emphasis on sustainable practices, allowing companies to monitor and report their environmental impacts in a structured way. The main objective of this article is to analyze the contribution of environmental accounting to the integration of sustainable practices into the operations and financial reports of companies that provide accounting services.

This research seeks to explore the connection between sustainable practices in the context of accounting, highlighting their contribution to improving the performance of organizations. In addition, it is necessary to approach environmental accounting and its concepts, analyzing and emphasizing the main characteristics of investments and costs related to the preservation of the environment, in order to understand the importance of applying environmental accounting in companies, clarifying how it can add value and assist in the sustainable management of resources.

PREVIOUS STUDIES: GROUNDING THEORIES

Environmental accounting has gained prominence in several studies, pointing out its significance for organizations in order to provide more sustainable alternatives for various company processes, so articles published in journals and made available free of charge in the SPELL (Scientific Periodicals Electronic Library) electronic library were selected.

According to Rover, Borba and Murcia (2009), the transformations that have taken place in the environment in which companies operate have led to an increase in the demand for greater corporate governance practices and ethical conduct on the part of companies, especially with regard to environmental information. Furthermore, the authors report that the adaptation of companies to the environmental practices demanded by their stakeholders has an impact on management and the way they disclose information about their interactions with the environment.

According to Roos and Becker (2012), environmental education is embedded in everyday issues, seeking to promote values that favor coexistence between the environment and the different species that inhabit the planet. For significant changes to occur, it is essential to establish strategies that take into account both human progress and care for nature. This requires the implementation of programs that emphasize the importance of adopting sustainable practices and reducing the impacts that human activities can have on the ecosystem. In this sense, the study points to the importance of integrating environmental education into everyday practices.

Studies show that companies can operate more efficiently by integrating environmental management into their processes. Oliveira and Serra (2010) and Oleiro and Schmidt (2016) make it clear that, in order for companies to achieve effective and better environmental performance, it is necessary to develop structured management along with global management efforts and activities aimed at meeting the needs of the environment.

In relation to the role of environmental accounting, Souza and Ribeiro (2004) emphasize that Environmental Accounting can be a conduit for the information needed to identify alternatives for evaluating investments and environmental liabilities in industry, in order to support the decision-making process of managers. This application shows the growing demand from companies to manage the environmental impacts generated by their activities.

Costa and Marion (2007) state that accounting is an important tool for companies to make decisions. The authors add that environmental information is important for various users, as it directly or indirectly affects companies' assets. The disclosure of environmental information in financial statements has evolved in Brazil, as companies have come to recognize the significance of such data, since it resulted in a loss of competitiveness and efficiency in the market.

The literature shows that environmental issues are beginning to be incorporated into business planning as a new element in companies' activities, due to the growing scarcity of natural resources and the increase in fines and penalties for environmental damage. Investors have come to understand that these aspects can directly influence the devaluation or appreciation of their investments. According to Herckert (2005), accounting should not be restricted solely to bookkeeping and the quantitative measurement of a company's assets. The author emphasizes that accounting science needs to be receptive to the rapid transformations of the contemporary world, taking into account issues related to environmental preservation, as well as being able to develop effective models that help companies implement practices that meet both their wealth generation needs and the demands of the environment.

According to Brandão (2018, p.12), the devastation of the environment is becoming more evident every day, and this is prompting many companies to adopt a more sustainable approach. In other words, companies are beginning to understand their responsibility and commitment to the environment in which they operate, in order to guarantee their operational continuity and economic development, but in a more conscious and sustainable manner. In this context, research shows that companies are seeking social and environmental transparency, an emerging characteristic that aims to demonstrate their commitment to sustainable production and concern for environmental preservation.

Studies highlight the importance of sustainable practices in the accounting field, showing how the disclosure of environmental issues has become a current and significant issue. In addition, these studies point out that companies can adopt environmental management practices by generating information about the environment, while society has also demanded that these organizations highlight the impacts of their productive activities on the environment.

DEVELOPMENT

ENVIRONMENTAL MANAGEMENT: SUSTAINABLE PRACTICES AND SUSTAINABILITY

Sustainability has gained prominence in recent times, driven by companies' growing concern about the environmental impacts of their activities. This awakening has been caused by a series of environmental problems arising from production processes, which have reached a global scale and generated repercussions in various sectors of society and the economy. According to Rattner (1999, p. 189), "sustainable development consists of a continuous process of improving living conditions while minimizing the use of natural resources and causing the least disturbance and imbalance in the ecosystem". This process reflects the search for a balance between human progress and environmental preservation, integrating economic, social and environmental practices in order to guarantee development that is viable both now and in the future.

According to the Brazilian Association of Technical Standards (ABNT, 2004), which is responsible for adapting international standards, certification aims to clearly demonstrate to stakeholders how companies manage their "practices aimed at reducing impacts that may pose risks to the preservation of biodiversity". These actions help to promote environmental balance and improve everyone's quality of life.

Environmental management in companies aims to adopt a more strategic approach, incorporating sustainability into their operations and long-term decisions. By integrating sustainable practices into the core of business activities, organizations seek not only to minimize environmental impacts, but also to promote an internal cultural change that favors the adoption of more responsible and conscious practices. According to Oliveira Filho (2004), environmental management can be seen as a tool for improvement and competitiveness, so that the company's image is directly linked to its ecological responsibility, as well as its concerns about environmental and social issues.

Socio-environmental responsibility offers benefits and also creates opportunities for investment, attracting new clients and consequently generating financial returns from the practices implemented. Sustainable practices and environmental management are therefore deeply interconnected, both with the aim of implementing strategic actions aimed at mitigating the negative impacts of business activities on the environment. The adoption of sustainable practices plays a crucial role in the balance between economic development and environmental preservation.

Encouraging companies to implement sustainable practices and, in particular, to disclose these actions has become a reality for accounting professionals. Although sustainability reports are not mandatory, many companies have already incorporated these practices into their daily operations. The new standards offer benefits not only in the social, ethical and environmental spheres, but also act as a competitive differentiator. The market has shown growing interest in the subject, and companies' sustainable practices have come to influence investment decisions. Over the years, interest in understanding companies' sustainability practices and their relationship with economic performance has resulted in a growing multiplication of standards and guidelines for the disclosure of sustainability information (Fisch, 2019).

Accounting plays a strategic and advisory role in the implementation of sustainable practices, both in governments and companies, and is essential in promoting organizational cultural changes. The Federal Accounting Council (CFC) has dedicated itself to developing standards to guide professionals on the subject. Souza and Ribeiro (2004) point out that Environmental Accounting can act as a facilitator in generating essential information to identify alternatives in the evaluation of environmental investments and liabilities in industry, with the aim of supporting the decision-making process of managers.

ESG, which stands for Environmental, Social, and Governance, refers to a set of criteria used to assess a company's sustainable and ethical performance in three fundamental areas. These pillars are increasingly crucial not only for organizations, but also for investors, regulators and consumers who want to align their choices with responsible business practices. The acronym ESG stands for three fundamental principles for companies: Environmental: practices that protect the environment, addressing issues such as biodiversity, deforestation, global warming and pollution. social: Actions aimed at social responsibility, including human rights, labor laws, community relations and data protection. governance: administrative processes focused on anti-corruption practices, transparency, whistleblowing channels and combating harassment and discrimination.

ENVIRONMENTAL ACCOUNTING

Accounting, which has the function of supporting companies in their decision-making, now has the role of providing accurate, efficient and effective information on the impacts of changes in equity in relation to environmental policies. Donaire (1995, p. 106) emphasizes the importance of integrating accounting and the environment: "[...] these two areas must work together to achieve a more accurate financial assessment of the environmental issue". In this sense, the purpose of environmental accounting is to record the company's operations that affect the environment and their impact on the organization's economic and financial situation, ensuring that environmental costs, assets and liabilities are recorded in accordance with accounting principles, with total transparency.

Environmental accounting has gained great relevance for providing accurate and transparent data on the environmental practices adopted by organizations. When a company has unidentified environmental liabilities, this can jeopardize its sustainability and generate major losses for all parties involved, as they will not have adequate information to correctly assess the company's situation and thus will not be able to make informed decisions about the viability of investing in it. In this sense, according to Article 1 of Resolution 01-86 of the National Environmental Council (CONAMA): An environmental impact is considered to be any alteration to the physical, chemical and biological properties of the environment, caused by any form of matter or energy resulting from human activities which, directly or indirectly.

Environmental assets and liabilities

Environmental assets can be described as an economic resource controlled by the entity, derived from the result of past events, from which future benefits are expected to flow to the entity, being associated with preservation, recovery, monitoring and/or recycling (Carvalho, 2009). Thus, the statements show information that allows the user to analyze and compare the data with other components in the statements. According to NPA 11 of the Institute of Independent Auditors of Brazil, environmental assets include: Fixed assets, with regard to equipment acquired to eliminate or reduce polluting agents, with a useful life of more than one year, as well as investments in research and development of medium and long-term technologies, which are considered deferred assets (if they involve benefits and actions that will be reflected in future years). Also included in environmental assets are inventories related to inputs for the pollution reduction process, as well as components such as jobs and taxes generated, and local infrastructure works, such as schools, nurseries, green and landscaped areas, which aim to develop and enhance the region. By eliminating environmental liabilities, the organization transforms the area into productive assets.

When dealing with environmental liabilities, it is clear that there is a growing need to deal with and adopt measures related to social responsibility, the consumer, product development, services, legal liabilities and accounting considerations within organizations. Some concepts guide environmental accounting, such as environmental liabilities and environmental assets, which show a company's resources and obligations. Thus, according to Ribeiro and Lisboa (2000, p.1), environmental liabilities refer to obligations that "will require the delivery of assets or the provision of services in the future, as a result of past or current transactions involving the company and the environment". Therefore, environmental

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liabilities, which used to be seen as a factor in reducing profits in business activities, are now considered a differentiator and have been integrated into corporate culture.

The main characteristic of environmental liabilities is the management and mitigation of the impacts of economic activities on the environment, encompassing all the costs associated with these actions. Environmental damage can involve water resources, the atmosphere, soil and subsoil, loss of biodiversity, damage to health and quality of life, effects on economic activity and, finally, social and cultural impacts. According to Ribeiro (2012, p. 75), "The value of the investments needed to meet future obligations related to this area should be reported in a segregated manner, i.e. showing its liabilities arising from present obligations and those resulting from past events".

Transparency and Corporate Social Responsibility

The concept of CSR involves the action and engagement of stakeholders in the definition of policies, guidelines, activities and actions that the organization will adopt. It can be seen as an approach to "[...] management based on the company's ethical and transparent relationship with all its stakeholders, establishing business goals aligned with the sustainable development of society" (ETHOS, 2007, p.1). Even so, it is important to note that there is a set of core values that must be considered from the outset, such as respect for human and labor rights, environmental protection and preservation, and encouraging community development and social progress.

Corporate Social Responsibility (CSR) is a fundamental issue in today's business landscape. It involves the commitment of companies to adopt responsible practices, taking into account not only economic aspects, but also social and environmental ones. In recent years, the importance of highlighting these practices has grown significantly, possibly due to urgent issues such as climate change, economic crises and social inequalities (Quezado et al., 2022). Environmental accounting enables companies to analyze the effect of their activities on the environment, identifying critical points and opportunities to improve their processes. This can result in changes to business practices in order to reduce the use of natural resources, pollutant emissions and waste generation.

The globalization of the economy and the awareness of society are currently forcing companies to adopt a responsible attitude towards the environment, i.e. to produce without harming nature. To this end, they are implementing an Environmental Management System in accordance with the ISO 14000 series of standards, the aim of which is to ensure the balance and protection of the environment by preventing pollution and the possible negative impacts it could have on society and the economy. Managing this requires the investment of a considerable amount of financial resources, which must be constantly monitored. It is understood that accounting is one of the most efficient and effective tools for this process.

In this context, Accounting is objectively a system of measurement, evaluation and disclosure, focused on the users of the information. Its purpose is to provide these users with accounting statements and other transparency instruments, making it possible to analyze the economic, financial, social, environmental, physical and productivity dimensions of companies, (TINOCO, KRAEMER, 2011, p. 8). In this context, some companies have shown that it is possible to make a profit and protect the environment. This is feasible when companies have sufficient creativity and internal conditions to transform environmental restrictions and threats into business opportunities.

According to Martins and De Luca (1994), the information disclosed by accounting ranges from the investments made, such as the acquisition of permanent goods aimed at environmental protection, to the expenses incurred in maintaining or correcting environmental effects during the period, including obligations assumed in favor of the environment. However, disclosing this information can be a complex process, as there are several factors that make this difficult, such as the lack of a clear definition of environmental costs, the challenges in identifying future obligations related to past costs, the lack of clarity in the treatment of "long-lived assets", as in the case of a nuclear power plant, and the limited transparency about the damage caused by the company to its own assets, among others, the difficulty in calculating real environmental liabilities.

However, by adopting sustainable practices and highlighting them in reports and statements, the organization is able to actively contribute to environmental protection, providing the economic and financial data necessary for the sustainable exploitation of natural resources. The interaction between the company and the environment depends on this recorded information to guarantee sustainability. In this way, it is possible to provide up-to-date and consistent data to internal and external stakeholders on the changes the company is causing to the environment. According to Keinert (2007), a company can be considered sustainable when it manages to meet the financial expectations of its shareholders, adopts a responsible attitude towards society and implements practices that do not cause damage to the environment it exploits.

Companies that focus on social issues are viewed more positively by the public, which contributes to improving their image and reputation. In addition, their employees feel more motivated and engaged, especially when they see that the organization has a purpose beyond profit. This also attracts investors, who are increasingly attentive to CSR and ESG practices. According to a report by the Global Sustainable Investment Alliance, investment in companies that adopt these practices has grown by 15% in two years, reaching US$ 35.3 trillion in 2020. By supporting social initiatives such as food security, education and health, companies can help reduce inequalities and strengthen their relationship with the community in which they operate. This strategy has great potential to generate significant local impact and transform lives, as well as providing returns such as strengthening corporate reputation. One way to start generating this positive impact is to establish partnerships with local NGOs and support projects aimed at improving the quality of life in the community.

Financial impact and the implementation of environmental strategies

In the 1980s, the first studies began to emerge that sought to establish a relationship between financial performance and CSR. More recently, the idea of social and environmental responsibility has been consolidated as a strategic factor in organizations. Carroll (1999, p.286) points out that researchers were interested in investigating the hypothesis that socially responsible companies could also be profitable, which would serve as an argument in favor of corporate social responsibility. It can be seen that social and environmental commitment has become a differentiator for a company's credibility, and the adoption of these practices can generate favorable or unfavorable financial impacts.

According to McGuire, Sundgren and Schneeweis (1988, p. 856), a high level of corporate social responsibility can improve organizations' access to sources of capital. Furthermore, the authors state that a low level of social responsibility can lead to increased financial risk, difficulties in obtaining capital at satisfactory rates and an expectation of increased costs on the part of investors. In addition, a survey by the

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global organization CDP showed that companies that adopt environmental strategies manage to reduce their operating costs by an average of 19%. In addition, the adoption of sustainable technologies and effective waste management can play a crucial role in reducing organizations' carbon footprint, lowering production costs by reducing the need for inputs and cutting down on waste.

METHODOLOGY

The study is based on qualitative research, which, according to Denzin and Lincoln (2006), adopts an interpretive approach to reality, which implies that researchers analyze phenomena in their natural contexts, seeking to understand the meanings that people attribute to these phenomena.

With regard to technical procedures, the research was developed based on a bibliographical review, with the aim of understanding the concepts that involve environmental accounting and its relationship with the sustainable practices and environmental management adopted by companies, highlighting the financial impacts that these actions generate for organizations:

> [...] based on already published material, consisting mainly of: books, magazines, publications in periodicals and scientific articles, newspapers, bulletins, monographs, dissertations, theses, cartographic material, the Internet, with the aim of putting the researcher in direct contact with all the material already written on the subject of the research (PRODANOV; FREITAS, 2013, p. 54).

In addition, in terms of its objectives, the research is characterized as descriptive, where, according to Silva & Menezes (2000, p.21), "descriptive research aims to describe the characteristics of a given population or phenomenon or to establish relationships between variables". In addition, scientific articles published in journals related to the subject were analyzed, which provided a robust basis for understanding the authors' perspectives and the various points of view on the impact of presenting these practices in reports and statements.

RESULTS

Micro and small companies can implement actions to contribute to a more sustainable society. These include a commitment to reducing and reusing waste, the efficient use of energy or renewable sources, such as photovoltaic panels to generate solar energy, as well as social campaigns aimed at employees and the local community. It is essential to emphasize that this is an ongoing process, which requires careful analysis and proper planning, with actions that are feasible within the budget. It's up to micro and small business owners to pay attention to this agenda and adjust to this new reality.

Table 1 shows the sustainable practices adopted by small and large companies from different sectors, which have generated positive financial impacts. The information shown was taken from the integrated report of the company Neonergia, for the year 2023, and from data published by the cloud learning platform Vorecol.

Reducing operating costs is an increasingly relevant issue in the business context, especially in periods of economic instability. It is worth noting that, in the long term, the search for innovations that meet environmental standards and the use of alternative materials can result in cost savings (Wilkinson et al., 2001). The practices presented in Table 1 illustrate how strategies, both simple and more complex, can lead to advantageous financial results for an organization.

Micro and small businesses can use strategies to increase their value. Companies can encourage initiatives aimed at education, culture, leisure, conservation of natural resources, well-being and social equity. In this way, sustainability consists of guiding business actions and strategies based on ethics and respect for the environment, boosting the organization's growth and benefiting everyone involved in its chain of relationships. According to Armando Augusto Clemente, 2011, "Large corporations are leading this sustainable movement, but sustainable development is only viable with the active participation of production chains, made up of micro and small companies." Thus, sustainable development in companies is essential and represents a commitment to environmental responsibility, to be assumed by both organizations and individuals.

Sustainable practices in micro and small companies still receive little attention in the media. In this sense, **Figure 1** presents suggestions for adopting sustainable actions, promoting not only environmental responsibility, but also financial benefits, such as greater visibility and reduced operating costs.

Adopting these practices not only provides positive results in terms of the financial impact on organizations, but also brings incentives and relevance to the company. These practices are seen as strategies to add value to the brand and visibility to the business, attracting clients and potential business stakeholders.

Adopting sustainable practices in micro and small businesses can generate environmental and financial benefits. Measures such as recycling and composting, reducing the use of paper and circular economy are actions that can be adopted by organizations in order to minimize costs. According to Geissdoerfer, 2017, ¨The use of actions related to the circular economy aims to obtain economic and financial advantages for companies and promote less consumption of resources and pollution for the environment¨. In addition, the circular economy is made up of various processes, which, according to Kirchherr, 2017, ¨include various processes, including recycling, in which composting is an environmentally safe process that has the advantage of using organic matter that would otherwise be disposed of in landfills, causing possible damage to the environment¨.

Encouraging the home office has become a viable strategy for taking action to reduce energy and transportation costs. Otávio (2020, p. 22) argues that the success of teleworking depends on the correct implementation by companies, pointing out that when there is a well-structured policy, the benefits are evident. Even so, productivity is an essential factor in measuring a company's efficiency in producing goods or services, optimizing the use of resources such as manpower, technology, raw materials and capital. The home office can be integrated into this strategy, helping to make better use of resources. Efficient time management plays a crucial role in this process, requiring the definition of priorities, the appropriate distribution of time for each activity and the application of planning techniques. There is also the factor of employees using transportation, where fuel contributes to air and environmental pollution.

Another strategy that strengthens the corporate image is the use of sustainable furniture, so opting for furniture and materials made from recycled resources or obtained from sustainable sources can reduce costs in the long term, as well as reinforcing the company's reputation as environmentally responsible. As well as the adoption of sustainability practices in marketing, which, by publicizing the firm's sustainable initiatives, can increase its recognition in the market, since many companies and consumers choose to associate themselves with brands that demonstrate a commitment to social and environmental responsibility. In this sense, Brasil (2012) points out that building a corporate image focused on environmental responsibility adds value to products and services, highlighting the company in the market and favoring its acceptance by consumers.

Employee training can result in a more efficient organizational culture, offering regular training so that employees adopt more sustainable practices on a daily basis. Systems can be used to contribute to this training process.

Company	Practice	Financial Impact
Unilever	Unilever has implemented the “Unilever Sustainable Living Plan” strategy, which focuses on reducing the ecological footprint and promoting responsible social actions.	Savings of more than £1 billion in operating costs since the start of the plan.
Patagonia	Awareness campaigns.	25% increase in sales in 2020.
Ben & Jerry’s	It shared more about its sustainability initiatives on its digital platforms, promoting and encouraging the adoption of such practices.	Up to 20% increase in sales.
Interface, Inc	Adoption of material recycling and the use of less polluting production systems.	Reducing costs and increasing revenue by an average of 10% per year.
Suzano	Implementation of water reuse technology in its factories.	Reduced operating costs and demonstrated the company’s commitment to sustainability.
Natura	Use of natural ingredients and carbon offsetting	Attracted new investors and collected awards, increasing its reputation in the market
Neoenergia	Decarbonization of the economy with the expansion of the electrified light vehicle fleet.	Reduced pollutant emissions, low noise levels, energy efficiency.

Chart 1: Sustainable initiatives adopted by small and large companies

Source: Prepared by the authors, survey data (2025)

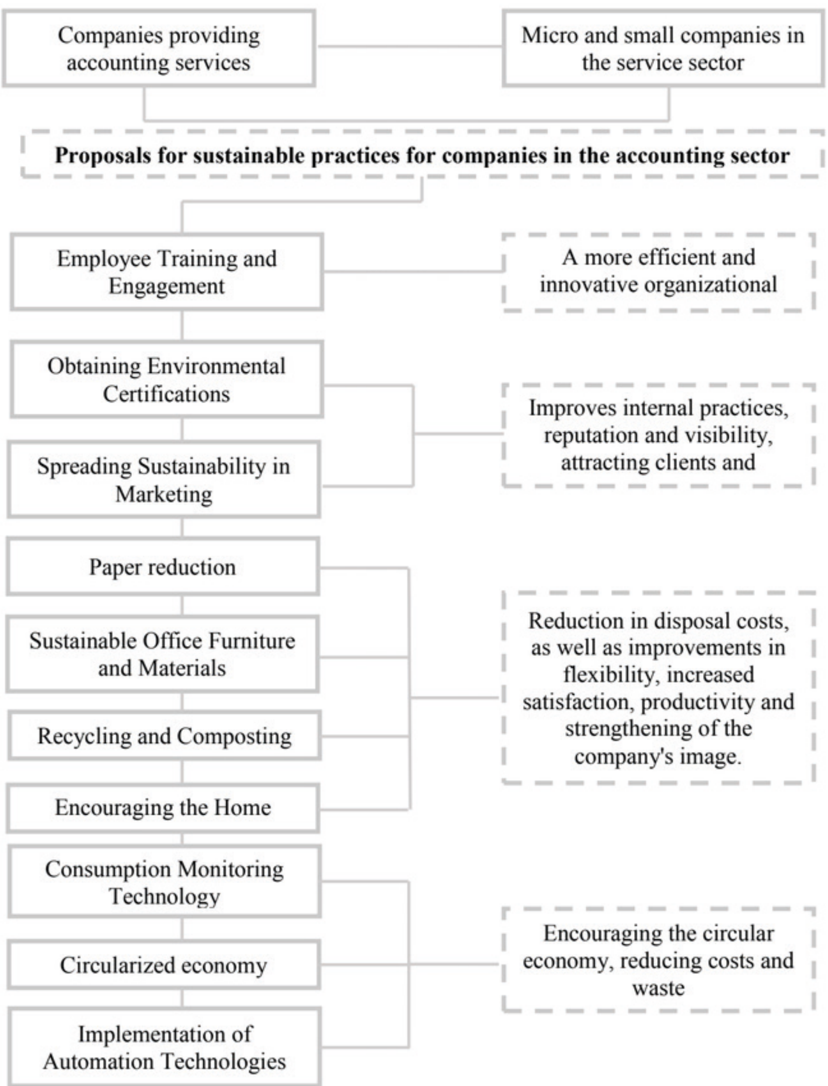

Figure 1 - Sustainable practices for micro and small businesses.

Source: Prepared by the authors, survey data (2025)

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According to Neely, Gregory and Platts (1995), performance measurement systems, which involve quantifying certain actions within the organization, can contribute to improving training and engagement in sustainable practices. Monitoring these metrics makes it possible to assess the environmental impact of operations and improve good practices as the company makes progress and improvements.

Obtaining environmental certifications promotes efficiency and attracts partnerships. Investing in certifications such as ISO 14001 strengthens customer and stakeholder satisfaction, promotes sustainability, boosts efficiency and competitiveness and expands access to new markets, demonstrating the company's ability to manage its environmental impacts responsibly. An analysis of certified companies in Brazil, when the country reached 2,000 certifications (REVISTA MEIO AMBIENTE INDUSTRIAL, May/June 2005), reveals that the majority of them belong to the medium and large-sized segments.

It is suggested that small companies face challenges in obtaining environmental management certification, possibly due to the costs involved in its implementation. This reality has changed over the years, as large companies encourage their suppliers to obtain certification, as mentioned by Lemos (2004).

Monitoring consumption is an action that reinforces the company's environmental commitment. Continuous monitoring of actions within the business environment is fundamental for an effective response to environmental incidents. The rapid identification of problems, together with agile decisions, helps to reduce impacts and strengthen the sustainability of operations.

In an accounting office, consumption and waste are interlinked, making it essential to make employees aware of the responsible use of water, energy and disposable materials, reducing the use of paper by switching to digital files, using LED light bulbs which do not have such an impact on nature and have a longer lifespan, thus promoting the reduction of waste and efficiency in the use of these resources. According to Beck and Pereira, 2012, "Environmentally conscious consumer behavior refers to the choices made on a daily basis when buying, consuming and disposing of goods, discerning which needs should be met in a way that does not harm the environment".

In this context, the choices made on a daily basis become evident, with many prioritizing personal interests, reflected in excessive consumption. This behavior is even more noticeable in the business environment, where employees spend much of their time, directly impacting the use of resources and the sustainability of operations.

Automating systems is an investment that saves energy and brings long-term benefits, such as installing presence sensors to automatically turn off lights and ventilation systems. Introducing technologies that reduce water consumption and optimize its reuse, such as rainwater harvesting systems and economical devices for flushing toilets, as well as taking advantage of new *online* technologies that avoid spending physical resources, such as virtual signature systems, using computers to take notes instead of notebooks.

CONCLUSION

In conclusion, collaboration between companies and universities is essential to further research into Environmental Accounting. It highlighted the importance of sustainable development and how it should be integrated into various contexts, showing that the implementation of these practices, when evidenced in reports and statements, brings long-term financial benefits. Companies that adopt this new management model will have access to a series of advantages, such as cost reduction, increased visibility, greater productivity and competitiveness.

Furthermore, it is crucial to offer support to the micro and small business sector, guaranteeing access to information and technologies that are essential for quality production with a low environmental impact. In order to be a sustainable company, it is essential to know what the environmental performance indicators are and, based on them, set targets to reduce the impacts caused by activities.

The difficulty of implementing these practices in small companies is noteworthy, since for some actions the investment cost becomes unfeasible, yet the study proposed low-cost practices for small companies. In addition, it is clear that these practices offer continuous progress, future returns and lasting results, providing vast sustainable development for the organization and showing a strong culture when implementing these practices.

Through the research, it was possible to present the commitment of environmental accounting, sustainability and sustainable practices for Brazilian companies, which in turn reveals several advantages for organizations.

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