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Sustainable Finance, Green Accounting, and ESG Reporting, Integrated Reporting and Corporate Governance in Emerging India

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Abstract

This paper explores the development of sustainable finance in India, with a focus on green accounting, ESG reporting, and integrated reporting within the broader framework of corporate governance. To explore these themes, we used secondary sources such as regulatory policies, reporting frameworks, and academic literature. Particular attention is given to the Business Responsibility and Sustainability Reporting (BRSR) framework introduced by SEBI and its role in formalizing ESG disclosures among listed companies. (Singh & Sharma, 2024, p. 7) What we found is that regulatory pressure and rising investor awareness have pushed Indian firms toward greater ESG adoption — a shift that appears real and not just on paper. However, challenges remain in effectively integrating green accounting into traditional financial systems, establishing consistent methods for measuring environmental costs, and ensuring active involvement of corporate boards in sustainability matters (Sharma & Kumar, 2023). This study is limited to policy analysis and does not use firm-level data. Even so, it shows how the regulatory environment is changing in emerging economies like India. More than anything, it shows that better institutional structures and standardized sustainability accounting are needed to improve governance outcomes.

Keywords: *Sustainable Finance; Green Accounting; ESG Reporting; Integrated Reporting; Corporate Governance; Business Responsibility and Sustainability Reporting (BRSR); Emerging Markets; Climate Finance; Regulatory Governance; Environmental Disclosure.*

I. INTRODUCTION

The way businesses and financial systems think about growth has changed significantly over the past decade. Growing concerns about climate change, social inequality, and governance failures have brought sustainable finance into the mainstream. (Singh & Sharma, 2024, p. 2). This approach includes environmental, social, and governance (ESG) factors in financial decision-making, moving companies away from purely profit-focused models toward more responsible ones. Today, a company's performance is no longer judged on financials alone. Investors, regulators, and the public are now interested in how companies manage their environmental impact, treat employees, and maintain governance standards. As a result, transparency and accountability have become essential in modern business.

In India, this movement has gained significant momentum. SEBI and other regulatory bodies have introduced structured frameworks to improve ESG disclosure quality and hold companies more accountable. Among the most consequential of these has been the Business Responsibility and Sustainability Reporting (BRSR) framework, which now requires listed companies to report in detail on their sustainability practices. (Singh & Sharma, 2024, p. 2)

Alongside ESG reporting, concepts such as green accounting and integrated reporting have also become increasingly relevant. Green accounting focuses on incorporating environmental costs into financial systems. Integrated reporting combines financial and non-financial information to present a comprehensive picture of how a company creates long-term value.

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Table 1: Key Sustainability Reporting Frameworks Applicable to Indian Corporations

Regulation	Institution	Year	Key Objective
BRSR	SEBI	2021	ESG disclosure for top 1000 listed firms
National Guidelines on Responsible Business Conduct	MCA	2019	Responsible corporate practices
Integrated Reporting Framework	IIRC	2021	Integrated corporate disclosure
GRI Standards	GRI	2021	Global sustainability reporting

Despite these developments, the adoption of sustainable finance practices in India remains uneven. While regulatory frameworks have improved disclosure standards, challenges persist in areas such as environmental cost measurement, integration of sustainability into decision-making, and the effectiveness of governance mechanisms.

II. LITERATURE REVIEW

As ESG considerations have become important in boardrooms and investment committees around the world, sustainable finance has become a subject of serious academic inquiry. Sustainable finance refers to financial approaches that combine social justice, environmental responsibility, and good governance. (Surenthran, et al., 2024)Researchers see this shift as part of a broader change in how corporate governance is understood — businesses are now expected to serve not just shareholders, but also consider the interests of other stakeholders.

Table 2: Summary of Key Literature

Authors	Primary Focus	Critical Insights & Findings	Practical Significance
Friede, Busch & Bassen	ESG-Financial Link	A massive review of over 2,000 studies revealed that roughly 90% show no negative impact on finances, with most trending positive.	Proves that ESG is a legitimate tool for risk mitigation and long-term capital stability.
Eccles, Ioannou & Serafeim	Performance over Time	High-sustainability companies consistently beat their peers in both stock price and book value.	Suggests that embedding sustainability into governance builds a more resilient, transparent, and profitable organization.
Lozano	Institutional Motives	Analyzed why firms adopt sustainability, identifying regulatory, stakeholder, and internal cultural drivers.	Corporate greening is driven by a complex interplay of external pressure and internal leadership.
Montiel & Delgado-Ceballos	Standard Challenges	Critiqued the lack of a universal yardstick for sustainability, noting inconsistent metrics make reporting hard to trust.	Points to a need for standardized reporting to stop apples-to-oranges comparison problems.
Hahn & Schiemann	Transparency & Trust	Focused on carbon and environmental disclosures, finding that transparent reporting boosts investor confidence.	Clear reporting allows investors to accurately price in environmental risks.
GRI, TCFD & IR Frameworks	Global Standards	These frameworks emerged as the rulebooks for the industry to fix the transparency gap.	They provide the necessary architecture to turn vague sustainability claims into comparable, auditable data points.

In recent years, the literature has increasingly focused on green accounting and integrated reporting as mechanisms for embedding sustainability into corporate governance structures.

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Green accounting seeks to incorporate environmental costs and ecological impacts into conventional accounting systems. Integrated reporting provides a holistic approach to corporate disclosure by combining financial and non-financial information into a unified reporting framework that reflects long-term value creation. (Singh & Sharma, 2024, p. 4)

Within the context of emerging economies, scholars have highlighted the growing importance of sustainability regulations and governance reforms. Research indicates that developing countries are gradually adopting ESG-based disclosure frameworks to align their financial systems with global sustainability standards. However, studies also identify several challenges in the implementation of sustainable finance in emerging markets, including limited institutional capacity, inconsistent ESG data, and inadequate regulatory enforcement.

Despite the expanding body of literature on ESG and sustainable finance, several gaps remain. Much of the existing research focuses on the financial implications of ESG performance or on sustainability disclosure frameworks in developed economies. Relatively fewer studies examine the interrelationship between green accounting practices, ESG reporting, and integrated reporting within the broader framework of corporate governance in emerging markets such as India. (Dayanandan, Donker, & Kuntluru, 2023)

III. RESEARCH GAP

The relationship between ESG performance and financial returns is well-established in the literature, but research has moved beyond this. Early research mainly focused on how frameworks like GRI or Integrated Reporting change corporate transparency. These disclosures are important, and global regulatory pressure has made them more common.

In the Indian context, the narrative has largely centered on the rise of the sector: green bonds, evolving investment trends, and SEBI's push for standardized reporting. Scholars have identified the Business Responsibility and Sustainability Reporting (BRSR) framework as a major development for India. (Guruprasad, et al., 2024) However, a persistent "silo" problem remains—most studies treat ESG disclosures as isolated variables rather than interconnected parts of a larger machine.

There is a conspicuous absence of synthesis — a joined-up analysis of how green accounting, ESG frameworks, and integrated reporting actually fit together within India's corporate governance landscape. Without that kind of integrative view, it becomes genuinely difficult to tell whether these reporting tools are strengthening governance — or simply adding a new layer of paperwork.

IV. PROBLEM STATEMENT

India has made progress in developing its sustainability reporting framework, but a gap between policy design and actual implementation remains a challenge. The BRSR was designed to bring structure and clarity to ESG disclosures, but its practical impact has often been limited. (Rajan, 2025) Many companies still produce patchy, inconsistent reports, and sustainability data rarely finds its way into the heart of strategic decision-making.

Part of the problem lies in attitude. Too often, ESG reporting is approached as a box-ticking exercise — something done to satisfy regulators rather than to drive genuine improvement. Without standardized methods for environmental accounting, measuring and reporting environmental costs remains difficult. (Chopra, et al., 2024)

These problems are made worse by limited internal expertise and the failure to include sustainability meaningfully in governance structures. Corporate boards often lack the knowledge or systems needed to oversee ESG initiatives, which keeps sustainability separate from core business decisions. (Geelen, Hajda, & Starmans, 2022, p. 129)

V. RESEARCH OBJECTIVE

The core aim of this research is to investigate India's shifting sustainable finance landscape and determine how it reshapes corporate governance. The study pursues the following five objectives:

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1. **Contextualizing Sustainable Finance:** To deconstruct the evolving concept of sustainable finance and map its increasing importance within the specific legal and corporate climate of India.
2. **Evaluating Green Accounting:** To scrutinize how green accounting functions as a bridge, moving environmental impacts into the heart of corporate financial statements.
3. **Assessing ESG & BRSR Efficacy:** To critically test the impact of current ESG Frameworks specifically SEBI's BRSR in standardizing how firms disclose their non-financial footprints. (Singh J. , 2025)
4. **Strengthening Governance Through Integration:** To investigate whether integrated reporting mechanisms actually fortify governance structures by creating a more transparent and cohesive narrative for stakeholders (Mishra, 2025)
5. **Identifying Implementation Barriers:** To pinpoint the practical hurdles and systematic limitations that currently slow down the adoption of green accounting and sustainability reporting across Indian Industries. (Shah & Jokhi, 2026)

VI. RESEARCH QUESTIONS

In order to achieve the above objectives, the study seeks to address the following research questions:

1. How has the concept of sustainable finance evolved within the Indian regulatory and corporate governance framework?
2. What role do green accounting practices play in improving environmental accountability in corporate financial reporting?
3. How effective is the Business Responsibility and Sustainability Reporting (BRSR) framework in institutionalizing ESG disclosures among Indian listed companies?
4. To what extent do integrated reporting mechanisms enhance transparency and stakeholder accountability in corporate governance?
5. What are the major challenges faced by Indian corporations in implementing sustainability-oriented financial and reporting framework?

VII. Research Methodology

This study adopts a doctrinal and analytical research methodology to examine the evolving architecture of sustainable finance in India. (Balaraman, Kamalakannan, Palukiri, & Zakaria, 2025) The research is primarily based on secondary data sources, including regulatory frameworks, policy documents, academic literature, sustainability disclosure standards, and official reports published by regulatory authorities and international organizations.

The study relies on qualitative analysis of regulatory initiatives related to sustainable finance, particularly those introduced by the Securities and Exchange Board of India (SEBI), with special emphasis on the Business Responsibility and Sustainability Reporting (BRSR) framework. In addition, the research examines sustainability reporting standards and corporate governance guidelines to understand how ESG considerations are being integrated into corporate reporting practices (Singh & Sharma, 2024, p. 2).

Figure 1: Conceptual Framework of Sustainable Finance and ESG Governance in India

Sustainable Finance
↓
Green Accounting → ESG Disclosure → Integrated Reporting
↓
Corporate Governance Strengthening
↓
Sustainable Development Outcomes

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VIII. ANALYSIS

India's sustainable finance framework tells the story of a slow but real transformation — in the relationship between financial systems, environmental responsibility, and how companies govern themselves. Over recent years, regulators have moved steadily, introducing policies designed to bring sustainability into the mainstream of corporate reporting and investment thinking. (Singh & Sharma, 2024, p. 7)

One of the most visible changes has been the growing importance of ESG disclosures in corporate reporting. SEBI's BRSR framework stands out as a landmark in this process, formally embedding structured ESG disclosures into the reporting obligations of listed companies. (Rajan, 2025) The framework requires companies to disclose information relating to environmental impact, social responsibility initiatives, and governance practices, thereby promoting greater transparency and accountability in corporate operations.

Another important aspect of sustainable finance is the emergence of green accounting practices, which aim to incorporate environmental costs and ecological impacts into traditional accounting systems. (PrabhaSingh, SumatiSidharth, & Nadkarni, 2024; Rahman & Islam, 2023, p. 598) Green accounting allows organizations to evaluate the environmental consequences of their activities and integrate sustainability considerations into financial decision-making. However, implementation in India remains limited due to challenges associated with measuring environmental costs, lack of standardized methodologies, and limited technical expertise. (Sharma & Kumar, 2023)

In addition, integrated reporting mechanisms have gained prominence in the corporate governance landscape. Integrated reporting seeks to combine financial and non-financial information into a single reporting framework, enabling stakeholders to understand how organizations create long-term value. (Lestari, 2025) By integrating sustainability indicators with financial performance metrics, it promotes a more comprehensive understanding of corporate performance.

Despite this progress, sustainability reporting in India still faces significant structural challenges. Uneven disclosure quality, inconsistent reporting, and the lack of industry-wide standards make it difficult to compare and rely on corporate sustainability data. And many organizations still approach sustainability disclosures as a regulatory formality — something separate from, rather than embedded in, their governance practices (Chopra, et al., 2024).

Furthermore, the effectiveness of sustainability reporting frameworks depends significantly on the capacity of corporate governance structures to oversee sustainability initiatives. Board-level oversight, stakeholder engagement, and institutional accountability are critical factors that influence the successful implementation of ESG practices (Kumar, King, & Ranta, 2024, p. 191). In the absence of strong governance mechanisms, sustainability disclosures may fail to translate into meaningful environmental and social outcomes.

IX. DISCUSSION

Taken together, the findings make a strong case that sustainable finance has become central to corporate governance reform in emerging economies — India included (Narayan & Shukla, 2025). The push to strengthen ESG disclosures reflects a growing recognition that financial markets must respond to environmental and social challenges. The introduction of the BRSR framework represents a significant step toward aligning Indian corporate reporting practices with global sustainability standards. The framework not only strengthens disclosure requirements (Nair, 2025) but also encourages organizations to systematically evaluate their environmental and social impacts. However, regulation alone is not enough. Integrating sustainability into corporate governance requires real organizational commitment, strong institutions, and continuous improvement in reporting standards. Without better technical expertise and standardized methods for measuring environmental costs, green accounting will remain a limited practice (Rezaee, Szendi, & Aggarwal, 1995). The analysis also highlights the need for governance mechanisms that can effectively oversee sustainability initiatives. Corporate boards play a critical role in ensuring that

ESG considerations are integrated into strategic decision-making processes (Kumar, King, & Ranta, 2024, p. 191). Strengthening board-level accountability, improving stakeholder engagement, and enhancing transparency in sustainability disclosures are therefore essential. Moreover, the transition toward sustainability-oriented corporate governance requires a collaborative approach involving regulators, corporations, investors, and civil society. Investors increasingly demand reliable ESG data to evaluate corporate sustainability performance, while regulators must ensure that disclosure frameworks maintain high standards of transparency and accountability (Sahoo & Sahoo, 2024). Overall, the evolving architecture of sustainable finance in India reflects both significant progress and persistent challenges. While regulatory initiatives such as BRSR have created a structured framework for sustainability disclosures, the effective integration of green accounting, ESG reporting, and integrated reporting within corporate governance systems remains an ongoing process (Chopra, et al., 2024).

X. CONCLUSION AND POLICY IMPLICATIONS

The global shift toward sustainable development has significantly influenced financial systems and corporate governance. This study examined the evolving framework of sustainable finance in India with particular focus on green accounting practices, ESG reporting mechanisms, and integrated reporting within the broader corporate governance landscape (Hridhya, et al., 2025).The main finding of this research is that regulatory reform has been the primary driver of sustainability-oriented corporate practices in India. In particular, the BRSR framework has strengthened the institutionalization of ESG disclosures among listed companies (Mamnia, 2025; Gaikwad & Singh, 2025). By making structured reporting mandatory, the framework has nudged companies to be far more systematic — and more honest — about their environmental, social, and governance footprints.However, these advances come with challenges that still need to be addressed. These include the lack of standardized methodologies for environmental cost measurement, limited adoption of green accounting systems, inconsistencies in ESG reporting quality, and insufficient board-level expertise in overseeing sustainability initiatives (Chopra, et al., 2024).

From a policy perspective, sustainability governance frameworks need to be further strengthened. Regulators should focus on developing clearer guidelines for environmental cost accounting and promoting standardized reporting metrics to improve the comparability and reliability of ESG disclosures (Chopra, et al., 2024). Establishing independent verification and assurance for sustainability reports would also improve the credibility of ESG disclosures.The study contributes to the growing academic discourse on sustainable finance by examining the interconnected relationship between green accounting, ESG reporting, and integrated reporting mechanisms within the Indian regulatory context (Srivastava & Singh, 2025). By situating India's sustainability reforms within the broader evolution of corporate governance, the research highlights the importance of transparency, accountability, and stakeholder engagement in achieving long-term sustainable development objectives. Future research may focus on empirical assessment of ESG disclosures across industries, evaluate the effectiveness of BRSR implementation at the corporate level, and explore the impact of sustainability practices on financial and environmental performance (Rajan, 2025). Such research would further strengthen the understanding of how sustainable finance frameworks contribute to responsible

XI. LIMITATIONS OF THE STUDY

Although the study provides valuable insights into the evolving framework of sustainable finance in India, it has certain limitations. The research is primarily based on doctrinal and qualitative analysis of secondary sources, including regulatory frameworks, policy documents, and academic literature. As a result, the study does not include empirical analysis based on firm-level data or statistical evaluation of ESG performance (Ronalter, Bernardo, & Romaní, 2022, p. 9100). Additionally, the study focuses mainly on the regulatory architecture governing sustainable finance and sustainability reporting in India. It does not conduct sector-specific analysis or examine variations in sustainability practices across different industries (Kumar, Kumari, Nandy, Sarim, & Kumar, 2022, p. 1103). These limitations restrict the ability to generalize the findings across all corporate entities.

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