The Effect of The Integration Level of Environmental Management Accounting Tools on Environmental Performance in Textile and Garment Enterprises in Hanoi City

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Abstract
The textile and garment industry is resource-intensive and faces dual pressure from environmental regulations and export requirements, while environmental management accounting has mainly been studied tool by tool in isolation. This study examines the effect of the integration level of environmental management accounting tools on the environmental performance of textile and garment enterprises in Hanoi, using a desk research method within a theoretical framework combining institutional theory, the resource-based view, and stakeholder theory. The findings show that empirical evidence is unevenly distributed across the four tools, being strongest for material flow cost accounting and almost absent for life cycle assessment in the domestic context, while the integration process is further constrained by limited resources, limited awareness, and an incomplete legal framework. On this basis, the study proposes a priority-based integration roadmap for enterprises together with policy recommendations for regulatory agencies and industry associations, contributing to clarifying the underlying theoretical mechanism and supporting the green transition process.

Keywords: *Environmental management accounting; environmental performance; accounting tool integration; textile and garment industry; sustainable development*

1. Introduction

The textile and garment industry is among the most resource-intensive manufacturing sectors, with the dyeing and finishing stage consuming large amounts of water, energy, and chemicals while generating wastewater with high pollutant concentrations (WWF, 2018). In Vietnam, the textile and garment industry contributes up to 16% of national GDP and employs about 12% of the industrial labor force, yet it is also one of the sectors exerting the greatest environmental pressure, with the dyeing and finishing stage alone accounting for about 3% of the industry's total carbon dioxide emissions (Better Work, 2023). Against this backdrop, the Law on Environmental Protection, effective from early 2022, has tightened auditing requirements for energy-intensive production facilities, while major export markets such as the European Union and the United States are imposing increasingly stringent environmental, social, and governance standards on textile and garment supply chains (Better Work, 2023). Many textile and garment enterprises have committed to cutting energy consumption by 15% and water consumption by 20% in order to simultaneously meet domestic legal requirements and the demands of international partners (Better Work, 2023). However, realizing these commitments requires enterprises to have appropriate management tools to measure, control, and make decisions regarding the costs and environmental impacts of production activities, particularly given the still-limited resources of most textile and garment production facilities at present.

Within the broader system of corporate management tools, environmental management accounting (EMA) is regarded as a key system of tools that helps managers collect, analyze, and use information on environmental costs as well as material and energy flows for decision-making purposes (Burritt et al., 2023). Unlike traditional management accounting, which focuses solely on financial indicators, environmental management accounting integrates an additional environmental dimension into the management information system, thereby helping enterprises simultaneously control costs and improve their environmental performance.

International research on the relationship between environmental management accounting and environmental performance (EP) has developed strongly in recent years. Appannan et al. (2023), surveying ISO 14001-certified enterprises in Malaysia, found that environmental management accounting mediates the relationship between environmental strategy and corporate environmental performance. Similarly, Hanif et al. (2023) confirmed that environmental management accounting practices, combined with green transformational leadership capability, positively affect the environmental performance of manufacturing enterprises through the mechanism of green process innovation. In Vietnam, the domestic research stream has recorded similar findings: Hoai et al. (2023) showed that the use of environmental management accounting in Vietnamese manufacturing enterprises helps convert enterprises' green dynamic capabilities into concrete environmental outcomes. At the level of a specific tool, Tran and Herzig (2021) illustrated, through the case of a bottled-water enterprise in Vietnam, the application of material flow cost accounting to simultaneously improve economic and environmental performance. Although the studies above have confirmed the positive role of individual environmental management accounting tools for environmental performance, most existing literature still approaches the issue by evaluating a single tool or an overall level of use. Evidence from Tran et al. (2024) on the adoption process of material flow cost accounting in Vietnamese enterprises shows that the transition from micro-level pilots to macro-level, system-wide application still faces numerous institutional barriers, which slows the process of integrating multiple environmental management accounting tools within the same enterprise. The level of simultaneous integration of multiple environmental management accounting tools within the same enterprise has therefore received relatively little systematic analytical attention, particularly in the context of the textile and garment industry, whose resource use and production processes are more complex than those of many other industries. This gap becomes even more apparent when considering the context of textile and garment enterprises in Hanoi, where numerous small and medium-sized production facilities with diverse dyeing and finishing processes are concentrated, yet environmental management capacity remains limited. Building on the above practical context and research gap, this article aims to analyze the effect of the integration level of environmental management accounting tools on environmental performance in textile and garment enterprises in Hanoi City, through a desk research method based on the synthesis, analysis, comparison, and evaluation of domestic and international secondary literature. The study seeks to answer the following question: how does the integration level of environmental management accounting tools affect the environmental performance of textile and garment enterprises, and what factors govern this integration process in the context of Hanoi? The contribution of the study is reflected in two respects. Theoretically, the article helps clarify the mechanism through which the integration of multiple environmental management accounting tools affects environmental performance, viewed through the lens of foundational theories. Practically and managerially, given limited resources alongside growing environmental compliance pressure, the findings provide an urgently needed reference basis for textile and garment enterprises and regulatory agencies in building an integration roadmap for environmental management accounting tools that is suited to actual conditions, thereby avoiding scattered investment or a lack of direction.

The next section of the article presents the theoretical framework and research method used to analyze the above relationship.

2. Theoretical Framework and Research Method

2.1 Theoretical Foundations

To provide an in-depth explanation of the relationship between the integration level of environmental management accounting tools and environmental performance, this study does not rely on a single theory but combines three mutually reinforcing foundational theories, each addressing a different question: why enterprises begin integrating (institutional theory), how integration creates sustainable value (the resource-based view), and for whom integration is undertaken (stakeholder theory). First, institutional theory holds that firm behavior is governed by three types of isomorphic pressure: coercive pressure from state regulatory agencies and trading partners, normative pressure from social expectations and industry associations, and mimetic pressure arising when enterprises emulate the practices of leading competitors (Latif et al., 2020). In the Vietnamese context, Nguyễn Thị Hằng Nga (2020) confirmed that all three types of pressure have a positive and statistically significant effect on the level of environmental management accounting implementation among domestic enterprises. For the Hanoi textile and garment industry, coercive pressure is reflected in increasingly stringent domestic environmental regulations, while mimetic and normative pressure arise from the requirements of international brands and pioneering enterprises within the industry.

Second, the resource-based view (RBV) regards environmental management accounting capability not merely as a compliance tool but as a valuable, rare, difficult-to-imitate, and non-substitutable internal resource, consistent with the criteria proposed by Barney (1991), thereby generating sustainable competitive advantage. Hart and Dowell (2011) extended this theory into the natural-resource-based view, emphasizing that the capability to manage the relationship between the firm and the natural environment is the very foundation enabling enterprises to simultaneously pursue pollution-prevention strategies and product life-cycle management. Thus, while institutional theory explains the external motivation driving enterprises to integrate environmental management accounting tools, the resource-based view explains why a higher integration level can translate into superior environmental performance, rather than merely meeting minimum requirements. Third, stakeholder theory adds another layer of explanation: enterprises integrate environmental management accounting tools not only to comply or compete, but also to maintain relationships with parties capable of influencing business operations, among which export customers, regulatory agencies, and communities surrounding production areas are three groups of particular importance to textile and garment enterprises (Latif et al., 2020). Evidence from Nguyen and Adomako (2022), based on a sample of small and medium-sized enterprises in Vietnam, shows that stakeholder pressure, when combined with an internationalization orientation, drives stronger environmental commitment and eco-innovation than is the case for enterprises serving only the domestic market — a finding particularly relevant to the Hanoi textile and garment industry, where most output is export-oriented. These three theories complement one another in a logical sequence: institutional pressure and stakeholder pressure are the external forces that drive enterprises to begin and expand the integration of environmental management accounting tools, while the internal capability developed through the integration process itself, viewed through the lens of the resource-based view, is the mechanism that converts external pressure into substantive environmental performance. This integrated theoretical framework forms the basis for constructing the study's conceptual model, presented in Figure 1.

2.2 The System of Environmental Management Accounting Tools and the Conceptual Model

The system of tools examined comprises the four most common tools according to the classification framework of Burritt et al. (2023): material flow cost accounting (MFCA), which simultaneously tracks material flows and cost flows across each production stage to identify material losses; environmental cost accounting (ECA), which identifies and separately records environmental costs that are typically hidden within overhead production costs; energy flow accounting (EFA), which tracks energy consumption associated with each production stage, a function that is particularly important for the dyeing and finishing stage given its high energy intensity; and life cycle assessment (LCA), which quantifies the environmental impact of textile products across their entire life cycle, from input materials to post-consumption disposal (Aguiar et al., 2023). The key point emphasized by this study is the integration level of the four tools above, rather than merely the presence or absence of each individual tool. Evidence from Tran and Herzig (2020) shows that in developing countries, including Vietnam, enterprises typically apply only one tool on a limited scale and rarely combine multiple tools simultaneously within the same management information system. By contrast, the simultaneous combination of multiple tools allows an enterprise to control costs along material and energy flows at the operational level while also assessing overall environmental impact at the strategic level, thereby generating more comprehensive environmental performance than standalone application. Figure 1 presents the study's conceptual model. The integration level of the four environmental management accounting tools serves as the independent variable, affecting the environmental performance of textile and garment enterprises, which serves as the dependent variable, through the three theoretical lenses presented in Section 2.1, with the specific context of the Hanoi textile and garment industry serving as the boundary condition for the entire model.

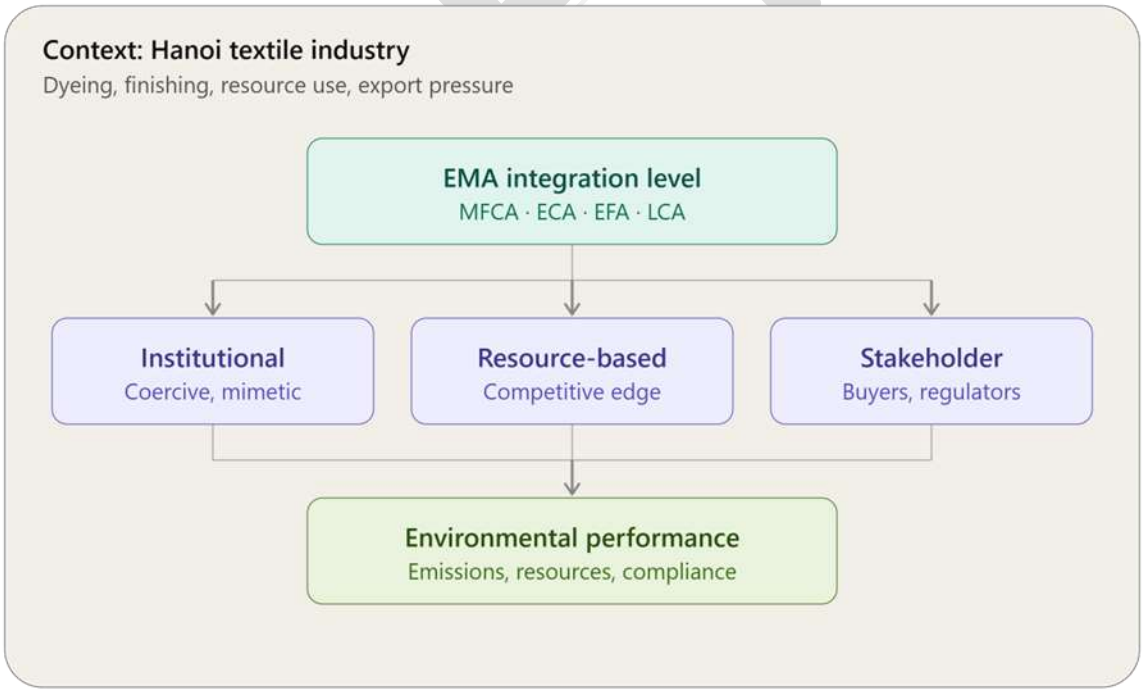


Figure 1. The Study's Conceptual Model
Source: Compiled by the author

2.3 Desk Research Method

This article employs a desk research method based on the synthesis, analysis, comparison, and critical evaluation of secondary literature, consistent with the conceptual nature of the study and the scarcity of primary data on the simultaneous integration of multiple environmental management accounting tools among textile and garment enterprises in Hanoi.

In terms of literature selection criteria, the study prioritizes three groups of sources: scholarly publications indexed in the Scopus and Web of Science databases within the fields of accounting, environmental management, and development economics; reports by international organizations directly related to the textile and garment industry and the environment; and current Vietnamese legal documents on environmental protection and the development of the textile and garment industry. Regarding the time frame, literature published from 2015 onward is prioritized to ensure currency, while a number of seminal foundational works, such as studies establishing the resource-based view and the classification framework for environmental management accounting tools, are still referenced to ensure theoretical consistency. Exclusion criteria apply to literature that has not undergone peer review, whose provenance cannot be verified, or that does not fully disclose information on authorship, year of publication, and place of publication. In terms of analytical method, the study applies thematic content analysis following the guidance of Braun and Clarke (2006): data from the synthesized literature are coded according to recurring themes relating to each environmental management accounting tool, each foundational theory, and each dimension of environmental performance, before being systematically compared and cross-referenced between the international context and the domestic context.

3. Current State of Environmental Management Accounting Tool Integration and Environmental Performance in the Hanoi Textile and Garment Industry

3.1 Environmental Characteristics of the Hanoi Textile and Garment Industry

Vietnam's textile and garment industry currently comprises about 7,000 enterprises, of which fabric production and dyeing-finishing enterprises account for about 13% of the total; the dyeing, printing, and finishing segment alone comprises about 177 enterprises, most of which still use technology lines that are average or outdated relative to the region (Ministry of Industry and Trade, 2019). Hanoi is one of the areas with a high concentration of small and medium-sized dyeing and textile facilities, including those located in industrial clusters and traditional craft villages, where the capacity to invest in environmental treatment technology is typically more limited than in large-scale enterprises. The dyeing and finishing stage is the most resource-intensive and pollution-generating step in the entire textile and garment production chain: on average, about 2,700 liters of water are required to produce one cotton T-shirt, and 17–20% of industrial water pollution in Vietnam originates from dyeing and fabric finishing activities (Ministry of Industry and Trade, 2019). In terms of energy, the dyeing and finishing stage alone accounts for about 3% of the industry's total carbon dioxide emissions (Better Work, 2023). Pressure from export markets further increases the urgency of improving environmental performance. The European Union, through its Strategy for Sustainable and Circular Textiles (European Commission, 2022), has introduced requirements on sustainable design, digital product passports, and extended producer responsibility for imported textile products, while in the United States market, many major brands require Vietnamese suppliers to obtain green building certification and commit to reducing emissions throughout the supply chain (Better Work, 2023). Domestically, the Law on Environmental Protection No. 72/2020/QH14, effective from January 1, 2022, has tightened requirements on environmental permits and monitoring for production facilities with a high risk of pollution, among which the dyeing and textile industry is subject to close oversight. The convergence of domestic coercive pressure and pressure from international export supply chains creates a dual driving force that

pushes Hanoi textile and garment enterprises to seek appropriate management tools in order to both comply with regulations and maintain export competitiveness.

3.2 Synthesis of Evidence on the Integration Level of Each Tool

A synthesis of domestic and international literature shows that the availability of empirical evidence is uneven across the four environmental management accounting tools, as presented in Table 1.

Table 1. Summary of the roles and expected impact mechanisms of environmental management accounting tools on environmental performance

Environmental management accounting tool	**Main function**	**Expected mechanism of impact on environmental performance**	**Illustrative source type**
Material Flow Cost Accounting (MFCA)	Simultaneously tracks material and cost flows across production stages to identify material losses	Reduces water, chemical and raw-material waste in the dyeing stage → lowers emissions and production costs	International: Tran and Herzig (2020); Domestic: Tran et al. (2024)
Environmental Cost Accounting (ECA)	Identifies, classifies and separately records environmental costs otherwise hidden within general production overheads	Increases transparency of environmental costs → supports investment decisions in wastewater treatment technology	International: Burritt et al. (2023); Domestic: Hoai et al. (2023)
Energy Flow Accounting (EFA)	Tracks energy consumption associated with each production stage, particularly dyeing and finishing	Identifies high energy-consumption points → enables energy savings and reduced carbon emissions	International: Burritt et al. (2023); Domestic: Better Work (2023)
Life Cycle Assessment (LCA)	Quantifies the environmental impact of textile products across their entire life cycle	Quantifies overall environmental impact → provides a basis for product design improvement and environmental communication with export buyers	International: Aguiar et al. (2023); Domestic: no corresponding evidence identified to date

Source: Compiled by the author

As shown in Table 1, international and domestic evidence on material flow cost accounting is relatively abundant, partly owing to the systematizing work of Tran et al. (2024). By contrast, evidence on life cycle assessment in Vietnamese textile and garment enterprises is almost entirely absent: studies applying this tool in the textile and garment industry to date have mainly focused on the international context (Aguiar et al., 2023), with no corresponding evidence yet available for textile and garment enterprises in Hanoi. This gap accurately reflects the uneven

integration level across the tools, rather than a complete absence of environmental management accounting practice among domestic textile and garment enterprises.

3.3 Analysis of the Mechanism Linking Integration Level and Environmental Performance

Drawing on institutional theory, it can be seen that coercive pressure from the Law on Environmental Protection No. 72/2020/QH14, combined with mimetic and normative pressure from export supply chains (Latif et al., 2020), is the initial driving force that leads Hanoi textile and garment enterprises to begin adopting individual environmental management accounting tools, consistent with the finding of Nguyễn Thị Hằng Nga (2020) that all three types of institutional pressure positively affect the level of implementation of this tool among Vietnamese enterprises. However, institutional pressure alone only explains the motivation for minimum compliance; it does not explain why some enterprises go on to integrate multiple tools simultaneously at a deeper level. This is where the resource-based view adds an important layer of explanation: mediation evidence from Appannan et al. (2023) shows that environmental management accounting is the mechanism that converts environmental strategy into substantive environmental performance, while Hoai et al. (2023) documented a similar mechanism for green dynamic capability in Vietnamese manufacturing enterprises. Extending this reasoning to the textile and garment context, the higher the integration level, the more the internal capability accumulated through material flow cost accounting, environmental cost accounting, energy flow accounting, and life cycle assessment is likely to combine into a comprehensive, difficult-to-imitate management information system, thereby generating superior environmental performance compared with enterprises applying only a single tool.

Stakeholder theory helps explain why the above mechanism is particularly relevant for export-oriented Hanoi textile and garment enterprises: evidence from Nguyen and Adomako (2022) shows that stakeholder pressure, when combined with an internationalization orientation, drives substantially stronger environmental commitment than among enterprises serving only the domestic market. Comparing international evidence, which is largely based on large-scale quantitative surveys, with the domestic context, which remains mostly limited to case studies or the evaluation of a single tool as shown in Table 1, reveals that the above mediating mechanism rests on a solid theoretical basis but has not yet been directly tested with respect to multi-tool integration level among textile and garment enterprises in Hanoi.

3.4 Remaining Barriers and Gaps

The gap between the theoretical basis and the practical reality of integration described above stems from three main groups of barriers. The first is the limited financial resources and shortage of accounting personnel with environmental expertise, particularly among small and medium-sized enterprises, which account for a large share of the dyeing and textile industry (Mukwarami & van der Poll, 2024). The second is limited awareness among business owners and accounting departments of the long-term benefits of integrating multiple tools, which means adoption often stops at the level of reacting to minimum compliance requirements rather than proactively building a comprehensive environmental management information system. The third, and more structural, barrier is the absence of a specific legal framework and technical guidance tailored to small and medium-sized enterprises for implementing each environmental management accounting tool: evidence from Tran et al. (2024) shows that even where pioneering enterprises have successfully piloted a tool at the micro level, the process of scaling up to the industry level is still hindered by an institutional gap at the intermediate level. These three groups of barriers form the basis for Section 4 to propose policy implications and practical recommendations suited to the actual resource conditions of textile and garment enterprises in Hanoi.

4. Policy Implications and Practical Recommendations

Based on the findings above, the study proposes recommendations that directly answer the question: where should Hanoi textile and garment enterprises begin, and what should regulatory agencies do so that the institutional gap no longer continues to hinder the scaling-up process.

For textile and garment enterprises

Do not integrate all four tools at the same time. Accounting resources at small and medium-sized enterprises are limited; scattered investment causes every tool to operate only half-effectively. Start with material flow cost accounting at the dyeing stage. This is where losses of water, chemicals, and materials are greatest, and where there is already evidence of successful domestic implementation. Financial benefits visible within the first year provide a persuasive basis for convincing management to continue investing. Once material flow cost data have stabilized, add environmental cost accounting. Separating wastewater treatment costs from overhead production costs helps calculate accurate product costs and provides a basis for price negotiation with export customers. Enterprises that have stably operated the above two tools should add energy flow accounting for the dyeing and finishing stage, the point of greatest energy consumption in the entire production process. Only implement life cycle assessment once the above three tools are firmly established. Priority should be given to enterprises exporting directly to the EU or whose brand partners require product life-cycle data, as this group will recover the investment cost most quickly. Link each integration step to a specific measurable indicator, such as the amount of water saved per unit of product, so that management can monitor effectiveness and decide on the next step.

For state regulatory agencies and industry associations

Issue technical guidance specific to the dyeing and textile industry on how to apply each environmental management accounting tool, rather than merely setting general environmental targets. The Ministry of Agriculture and Environment and the Vietnam Textile and Apparel Association (VITAS) should jointly develop this guidance document in the short term.

Pilot the guidance first among small and medium-sized dyeing and textile enterprises in Hanoi, where production facilities are most concentrated. The pilot results will form the basis for scaling up, avoiding the issuance of overly general regulations that are not feasible for small enterprises. Design credit incentives or partial consulting cost support for enterprises adopting material flow cost accounting during the first two years. This tool has the lowest implementation cost and the fastest scaling potential, making it a suitable starting point for support policy. Incorporate a requirement to disclose environmental management accounting data into the conditions for granting environmental permits to dyeing and textile facilities. Linking the disclosure obligation to a concrete benefit, such as priority fast-track appraisal of applications, will create a stronger compliance incentive than sanctions alone.

5. Conclusion

This study raises the issue of the integration level of environmental management accounting tools as an approach that remains underexplored in the existing literature, which has mainly been limited to evaluating individual tools. By combining institutional theory, the resource-based view, and stakeholder theory into a unified analytical framework, the study offers an explanation of why integration level, rather than merely the presence of individual tools, is the factor that can determine an enterprise's sustainable environmental performance. In practical terms, the proposed priority-based integration roadmap offers a more feasible approach for Hanoi textile and garment enterprises, most of which are small and medium-sized with limited resources.

As a conceptual study based on a desk research method, the above arguments are suggestive rather than empirically verified conclusions; the reliability of the analytical framework depends on the scope and quality of the secondary literature synthesized, while the relationship between integration level and environmental performance has not yet been quantified using actual data from textile and garment enterprises in Hanoi. This gap suggests a direction for future research: the quantitative testing of the proposed conceptual model, which would further strengthen the basis for both theory and policy practice in this field.

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