

# **Environmental management accounting framework for small businesses. A case of blacked-owned businesses in developing economy.**

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## **ABSTRACT**

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Despite global calls for environmental management accounting practices (EMAPs) application across the business spectrum, the implementation of EMA has gained traction mostly in large and international corporations, leaving out black-owned small businesses on the periphery, particularly in South Africa. The study aims to identify challenges inhibiting the successful implementation of EMAPs and raise environmental awareness for an improved understanding of environmental protection within black business communities. The qualitative method employed a systematic literature review approach involving the analysis of published articles accessible from Google Scholar, Science Direct, and Scopus. After a comprehensive analysis of the extant literature, the study identified inadequate enforcement, environmental knowledge gap, insufficient resources, poor governance, and a limited number of experts as determinant challenges contributing to poor environmental performance. Additionally, the study suggests that environmental education, visible environment policing, and the employment of experts can go a long way in promoting environmental sustainability. The study recommends all stakeholders participate optimally in implementing EMAPs for improved environmental performance. Also, educating business operators on the importance and benefits of EMAPs is imperative to achieving a risk-free environment. An EMA narrative remains vital for the sustainability of the environment, and therefore further research should focus on various approaches to promoting environmental protection in marginalized areas.

**Keywords:** Environmental management accounting, small businesses, environment, sustainability, environmental education