

# Effects of Institutional Pressures, Organisational Resources and Capabilities on Environmental Management Accounting For Sustainability Competitive Advantage

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[https://doi.org/10.35609/gcbssproceeding.2023.1\(193\)](https://doi.org/10.35609/gcbssproceeding.2023.1(193))

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## ABSTRACT

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The Kenyan government announced the Kenyan vision 2030 development initiative in 2008. It is intended to assist the country to become a newly industrialising, middle-income nation that offers its residents a good quality of life in a safe and clean environment (Kibe, 2021). Consequently, the majority of companies, especially SMEs, which account for 98% of all businesses in Kenya, recognised the significance of operating following the government's vision in order to increase their sales share on the global market and to achieve better community relations and an enhanced image (Osano, 2019). In a related vein, substantial efforts have been made to boost the global adoption of green technology practices (Darnall et al., 2010). Companies pursuing industrialization, sustainable development, and sustainable competitive advantage (SCA) must now respond to legislative pressure and reduce the negative environmental effect of manufacturing industries in order to achieve these objectives (Gunarathne et al. 2021; Wang et al. 2018). On the other side, few scholars indicated that, organizations even with facing external pressures must have adequate resources and capabilities that affecting firms' production, operation decisions and environmental protection behaviour (Latan et al. 2018; Wijethilake 2017).

**Keywords:** Institutional Pressures, Organisational Resources, Capabilities, Environmental Management Accounting, Sustainability Competitive Advantage