Revista Científica PROFUNDIDAD Construyendo Futuro
ISSN PRINT: 2422-1783 / ISSN ONLINE: 2422-2518
Vol. 23 No. 23 /Julio-Diciembre 2025/p.97-111 Ocaña, Colombia
DOI: https://doi.org/10.22463/24221783.5268.

Review of organizational sustainability from the circular economy and environment accounting

Revisión de la sostenibilidad organizacional desde la economía circular y la contabilidad ambiental

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How to cite: Motta Sanjuan, Y. (2025). Revisión de la sostenibilidad organizacional desde la economía circular y la contabilidad ambiental. Revista Científica Profundidad Construyendo Futuro, 23(23), 97–111. https://doi.org/10.22463/24221783.5268.

Recibido: 01 de abril de 2025 / **Aprobado:** 01 de julio de 2025 / **Publicado:** 01 de julio de 2025

Abstract

The objective of this review article was to analyze organizational sustainability based on the theoretical and conceptual contributions of the circular economy and environment accounting , being two fundamental pillars for responsible resource management and sustainable business decision-making . The methodology applied was a descriptive research , with a qualitative approach and a holistic structure , focused on a documentary analysis of textual interpretation , through which relevant scientific sources consulted in search engines and institutional databases such as Google Scholar , Scielo and Sciencia were selected . In addition , to use the practical method of documentary review that included the use of a data categorization metric , which allowed the comparison of the sources collected according to the study variables. The results of the review reflected that sustainability you require not only ethical commitments but also tools that lead to the measurement , evaluation and transformation of internal processes in favor of the environment and economic efficiency . The circular economy proposes a regenerative approach considering the appropriate use of resources from nature , while environmental accounting offers mechanisms to make the environmental impact of operations visible.

Keywords: Environmental accounting , sustainable development , circular economy , companies , sustainability .

Resumen

El presente artículo de revisión tuvo como objetivo analizar la sostenibilidad organizacional a partir de los aportes teóricos y conceptuales de la economía circular y la contabilidad ambiental, siendo dos pilares fundamentales para la gestión responsable de los recursos y la toma de decisiones empresariales sostenibles. La metodología aplicada fue una investigación de tipo descriptiva, con un enfoque cualitativo y una estructura holística, centrada en un análisis documental de interpretación textual, por medio del cual se seleccionaron fuentes científicas relevantes consultadas en buscadores y bases de datos institucionales como Google académico, Scielo y Sciencia. Además, de utilizar el método práctico de revisión documental que comprendió el uso de una métrica de categorización de datos, que permitió la comparación de las fuentes recogidas según las variables de estudio. Los resultados de la revisión, reflejaron que la sostenibilidad requiere no solo de compromisos éticos sino también de herramientas que dan lugar a la medición, evaluación y transformación de los procesos internos en pro del ambiente y la eficiencia económica. La economía circular propone un enfoque regenerativo considerando el uso adecuado de los recursos provenientes de la naturaleza, mientras que la contabilidad ambiental ofrece mecanismos para visibilizar el impacto ambiental de las operaciones.

Palabras claves: Contabilidad ambiental, desarrollo sostenible, economía circular, empresas, sostenibilidad.

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1. Introduction

Organizational sustainability has emerged in recent years as one of the most debated topics in the business world because it relates to how Corporate Social Responsibility (CSR) is promoted. From CSR, many other current areas of study have arisen, such as the proper flow of resources, sustainable consumption, and the management of environmental costs, all of which aim to guide companies toward mitigating national economic problems, social irresponsibility, and environmental pollution (Camargo, 2021). For this reason, the United Nations has focused on sustainable economic growth based on actions that are responsible toward the surrounding environment (Montoya et al., 2022). In addition, technological advancement has played a key role in sustainability, involving the adoption of clean, renewable, and operationally efficient technologies so that companies can leverage this innovation to reduce the environmental impact of their activities (Haro et al., 2023) .

Thus, the dynamics and complexity that the study of organizational sustainability encompasses can be analyzed from two levels: the micro level through the implementation of management models based on the application of CSR principles, and the macro level, reflected from the social dimension with sustainable development included in productive practices, the ability to make conscious decisions about the external landscape and the concerns that arise in the economic, social, environmental, and even institutional spheres (García, et al., 2021).

Consequently, companies seeking to improve their market performance are following the trend of implementing sustainability as an organizational strategy, typically applying elements of sustainable development to each of their procedures. However, this transition has presented challenges, as it involves operational changes that must occur within already planned goals, and innovation is difficult to predict and measure, especially regarding increased profits from improved products or services. This creates a paradox between the company's expected objectives and its social, financial, and environmental performance (Manzano et al., 2021). Furthermore, it is necessary to measure and report these sustainable practices in economic terms to subsequently incorporate them into traditional investment models, where accounting management, and in this case environmental accounting, plays a relevant role by combining financial resources with a commitment to society and the environment (Epstein and Mantilla, 2015).

Within this context, Garzón and Ibarra (2014) state that the business sector is increasingly concerned with incorporating sustainable management under the premise that "green sells," recognizing the importance of customer loyalty while also acknowledging the contribution that productivity can make to sustainability. This has led to the application of the green economy model, also known as the circular economy, which focuses on creating environmentally friendly products that do not harm the ecosystems in which they are produced. However, this model of resource circulation requires moving beyond purely utilitarian business objectives and fostering greater consumer awareness so that people choose to buy renewable goods and consider reuse as a responsible practice that contributes to the environment (Vergara and Ortiz, 2016).

The above demonstrates that the concept of organizational sustainability encompasses a balance between social, economic, and ecological factors. In the case of companies, this is reflected through productive development based on new economic models such as the circular economy, which includes the stages of designing an environmentally friendly product, sharing, renewing, and reusing materials. Furthermore, accounting management becomes involved in environmental management processes, as it

is important to allocate a budget item to cover these sustainable activities and to record them in the financial statements (Guzmán and Lucumi, 2017).

Taking these considerations into account, this article aims to address the role of new sustainable processes in companies, such as the circular economy and environmental accounting, based on the relevance and benefits they receive within the organizational framework for carrying out responsible actions with their social and environmental surroundings. I understand that this is a task they must fulfill to adapt to the demands of the business environment in order to demonstrate their resilience in the market, since they "face major economic crises, the presence of pandemics like the one that recently occurred, technological delays, changes in consumption, and natural disasters" (Cordero and Márquez, 2022). It is therefore timely to analyze a topic that involves business management and the elements that it must begin to integrate in the pursuit of sustainability, allowing it to demonstrate its sustainable development. This recognizes that it is part of a complex dynamic that daily encompasses decisive processes, forcing companies to understand the functioning of new variables that arise in the environment.

Therefore, the interest in conducting this review lies in the need to understand how the circular economy and environmental accounting are integrated into organizational sustainability, in a context where companies face increasing social, economic, and regulatory pressures for the responsible management of resources. This documentary and bibliographic exploration was undertaken to identify conceptual contributions, practical approaches, and research trends that enrich the academic discussion and offer useful material for sustainable business decision-making. To this end, the methodological strategy employed was the consultation, analysis, and systematization of scientific and technical literature published in databases and specialized sources, which allowed for the establishment of a comprehensive overview of the state of the art on the subject.

Regarding its structure, the article is organized into three main sections that correspond to the selected categories of analysis. First, it addresses integrated sustainability within organizations, highlighting its role in the theoretical and conceptual framework that guides business management toward responsible objectives. Second, it examines the circular economy, emphasizing its principles, strategies, and contributions to optimizing resource use and reducing environmental impacts. Finally, it analyzes environmental accounting as a key tool for measuring, controlling, and communicating the environmental effects of business activity. This organization allows for a coherent understanding of the relationship between the three approaches and their combined contribution to building organizational sustainability.

2. Methodology

A descriptive research approach with a qualitative focus, designed within a holistic framework, is employed. This approach analyzes a specific theme encompassing interconnected aspects of organizational sustainability, such as the circular economy, environmental accounting, and the Sustainable Development Goals (SDGs). These constitute the research variables, which were explored through a review of relevant documents and literature. The interpretation of these findings is presented in both textual and narrative form. According to Mendoza et al. (2019), this methodology allows for the description and understanding of unique and particular situations, rather than generalized issues. Therefore, the research proceeds to study critical and reflective knowledge of reality, analyzed from the

multiple dimensions that underpin a general theme. The purpose of this holistic qualitative design is to present the research as an integrated and organized process through which models and theories that explore the future, the application of practical solutions, project evaluation, and social actions are classified.

The method used was documentary and bibliographic review, as it is the most appropriate strategy for theoretical and state-of-the-art studies. The documentary categorization metric was used as the data collection instrument. This metric was designed to organize and classify documents according to the study's central variables: sustainability integrated into organizations, the circular economy as an innovative component used in resource efficiency, and environmental accounting for measuring and controlling impacts in companies. This tool allowed each source to be placed within thematic categories and subcategories, also recording aspects such as authors/year. This facilitated the comparison of the literature, the identification of common patterns, research gaps, and the most relevant trends in the field of study. Within this methodological process, the following documentary categorization metric was obtained:

Table 1. *Documentary analysis metric used in the systematic review*

Categories	Subcategories	Authors/Year of Source
Sustainability integrated into organizational components	• Sustainable business strategy. • Key factors in sustainability. • Corporate purpose. • Sustainable technologies. • Corporate social responsibility.	(Sánchez, 2019); (Motta, 2018); Barrio, et al., (2024); Valenzuela, (2017); Leal, (2021); (Fernández, 2013); (Villegas, 2013); (Aninat, 2022); (MinTic, 2024); Plasencia et al., (2018); Astudillo, et al., (2024); (Meléndez, et al., 2021); (Vidal and Asuaga, 2021); Pegueros, et al., (2022); Moreno, et al., (2020); (Ruiz, et al., 2022).
The circular economy as an innovative component and resource efficiency	• Sustainable consumption of resources. • Sustainable business models. • Green companies • Policies for changes to the circularity of resources.	(Guzmán and Díaz, 2020); (Carrillo and Pomar, 2021); (Herrera, 2021) ; (Lacayo and Juárez, 2020); (Ellen MacArthur Foundation, 2014) ; (Rivera and Martínez, 2021); (Sánchez, et al., 2024); (Castro, et al., 2024); (Rodríguez and Rivera, 2022); (Puentes, 2016) ; Sánchez, (2021); (Barradas, 2022).
Environmental accounting for sustainable accounting and financial management	• Environmental accounting in Colombian companies. • Current trends in accounting management. • Sustainable financial reporting. • Indicators for sustainable accounting management.	Camargo, (2024); Arango and Serna, (2020); (Martínez, 2022); Gallego, (2025) ; (Agudelo and Ramírez, 2020); Chacón, (2014); Citavelandia and Aparicio, (2022); Parra, et al., (2018); Lemus and Navarro, (2021); (González, 2022); (Martínez and Jiménez, 2023); (Castro et al., 2021).

Regarding document selection, a systematic search process was followed in specialized databases and repositories such as Google Scholar, SciELO, Science Research, and Dianet Plus, among others. Predefined inclusion and exclusion criteria were applied to ensure the relevance and quality of the information. Texts published between 2013 and 2025, with academic or institutional backing, that directly address the categories of analysis and provide empirical evidence, conceptual frameworks, or comparisons applicable to the business context were included. Documents lacking academic verification, non-scientific sources, redundant literature, and publications with little relation to the study's target variables were excluded. The result was a corpus of documents comprised of research articles, review articles, management reports, academic projects hosted in repositories, reports from social and economic organizations, and reports from companies with sustainability practices.

Finally, the information analysis was conducted through a critical and comparative reading of the selected documents, following an interpretive approach that allowed for the identification of the main conceptual contributions, the most relevant trends, and the points of convergence and divergence among the sources. This procedure enabled the development of the content for the analytical categories, organized into three sections. Methodological limitations include the dependence on the availability of secondary sources, the potential exclusion of literature not indexed in the consulted databases, and the bias inherent in documentary review research stemming from the authors' interpretations.

3. Results and discussion

3.1 Sustainability integrated into organizational components, theoretical and conceptual contributions applied to the sustainable management of companies

Companies are run by and for people, an approach that places them within society as actors that respond to existing needs and, therefore, cannot remain detached from what is happening in their environment (Sánchez, 2019). This social theme already appears in the discourse of large organizations; however, the real challenge lies in ensuring that strategies designed with a sustainable focus are reflected throughout their history and are not merely recorded in administrative reports (Motta, 2018). According to Barrio et al. (2024), sustainable actions and the commitment of organizations to their stakeholders must incorporate the concept of Corporate Purpose (CP), which is directly related to the intangible value of identity, sustainability, and social responsibility. CP serves as a cornerstone in every business project by emphasizing social, environmental, and governance issues in order to address how the business contributes to improving the external environment.

According to Valenzuela (2017), discussing organizational sustainability involves encompassing two types of development: sustainable and sustainable. The former is considered the most complex mechanism within the capitalist system because it implies maintaining a balance between society, nature, and the economy. Sustainability, on the other hand, emerges as an alternative to behaviors that hinder sustainable development, representing the ethical and practical endeavor that harmoniously combines social management and ecosystems, achieving overall well-being.

According to Leal (2021), companies can implement sustainability processes by adapting organizational theories, as these theories are situated within strategic planning as an adaptive model that allows them to focus their resources, mission, and projected actions toward the application of tools aimed at incorporating new variables. Furthermore, it facilitates the analysis of strengths and weaknesses, explains changes, and helps them capitalize on their environment, where the dynamics of the impacts generated can be reflected in their capacity to simultaneously integrate social, ecological, and economic aspects (Fernández, 2013). Organizational ecology theory, through bureaucracy theory, allows for the establishment of job positions that address socio-environmental issues. Systems theory integrates environmental information management. Meanwhile, contingency theory enables companies, under effective leadership, to control the degree of uncertainty and risk generated in the environment. Finally, structural theory facilitates the identification of priority activities and provides access to innovation. Finally, the resource-based view of the world perceives access to the environment as a competitive advantage (Villegas, 2013).

Thus, integrating sustainability into business strategy requires innovative leaders capable of designing operational actions that add value to the environment, society, and the economy (Aninat, 2022). In Colombia, for example, the METI entrepreneurship model has been promoted. This model goes beyond simply complying with legislation and regulations on social and environmental aspects; it involves an ethical commitment to customers and the environment, which is fundamental for social innovation and counteracting problems within the framework of implementing CSR and developing ecosystems (MinTic, 2024). Furthermore, according to the review study by Plasencia et al. (2018), there are several models for evaluating organizational sustainability, as shown in Table 2:

Table 2. *Models for assessing organizational sustainability*

Model	Characteristics of organizational sustainability
The triple bottom line	Evaluating a company's sustainable development involves measuring its performance in three particular dimensions. The first is the economic dimension, which includes production, costs, and profit, among other factors. The second is the social dimension, which considers human resources, health, consumer safety, and the impact on the community. Finally, the third is the ecological dimension, which involves the management of water resources, renewable materials, and energy.
The pressure-state-response (PSR) model	It is based on the impact of human labor and how this exerts pressure on the environment (pressure), which results in changes in the quality and quantity of environmental conditions (state), to which one responds through environmental, economic and social contingency actions (responses).
The four pillars of sustainability	It emphasizes that sustainability, in addition to including economic, social, and environmental aspects, must integrate education; that is, this model adds another dimension to sustainable development. In this sense, the educational dimension refers to helping people understand their interrelationship with nature through knowledge, culture, and social value systems.
Sustainable production model	It encompasses the use of sustainable systems for the production of goods and services. Therefore, for its evaluation, it proposes five specific levels: compliance and conformity indicators; material use and performance indicators; impact indicators; and supply indicators.
The Sustainable Balanced Scorecard	This model links an organization's strategy to its measurement system through the cause-and-effect relationship of objectives, incorporating non-financial indicators. Therefore, it studies sustainability from four perspectives: financial, customer, internal processes, and learning and growth.
Environmental-social-governance model	It is used to evaluate different organizational contexts, in risk management, responsible investment, CSR reporting and business sustainability.

Source: Prepared by the author based on the review article of Plasencia et al., (2018).

According to Astudillo et al. (2024), organizational sustainability has two perspectives: the economic, which seeks profitability and efficiency, and the social, which is oriented towards the social and solidarity economy, recognizing the various non-monetary contributions of social actors. This latter perspective implies that companies promote actions ranging from the use of renewable materials and ensuring a dignified life for their workers to satisfying needs without falling into the resource waste inherent in consumerism (Meléndez et al., 2021). From this innovative approach, new forms of organizational management emerge, allowing companies to adopt practices and policies that integrate these three points into their objectives under a sustainable paradigm. For this reason, several international initiatives have been promoted that improve the three-dimensional performance of organizations, such as the United Nations Global Compact, the Sustainable Development Goals (SDGs), the Global Reporting Initiative (GRI) Standards, ISO 26000, among others (Vidal and Asuaga, 2021).

According to Pegueros et al. (2022), stakeholder analysis through Corporate Social Responsibility provides the necessary elements for constructing a comprehensive conceptualization of sustainable organizational management, as this model encourages business leaders to shift their focus from purely economic behavior to sustainable practices. In short, within the framework of sustainable business development, Moreno et al. (2020) identify certain requirements for promoting organizational sustainability. The first of these refers to ensuring effective citizen participation in decision-making; the second is the capacity to generate surpluses and technical knowledge; the third is anticipating solutions to the tensions arising from the unbalanced development of markets; the third is being mindful of ecological preservation for growth; and the fourth is considering the contributions of technology to continuous social changes and sustainable trade patterns (Ruiz et al., 2022).

3.2 Analysis of business development based on the circular economy as an innovative component and resource efficiency

Traditionally, companies have relied on a production system based on resource extraction and the processing of polluting materials to obtain the products and services they market, which is clearly unsustainable (Guzmán and Díaz, 2020). Faced with this problem, various alternatives have emerged that seek to reduce the environmental impact from an economic perspective. Among these, the circular economy has emerged as a new model that involves establishing an economic, social, and environmental structure aimed at preserving natural resources while simultaneously utilizing them to achieve well-being (Carrillo and Pomar, 2021).

Therefore, corporate sustainability and the circular economy go hand in hand, because both are inspired by social change and environmental productivity (Herrera, 2021). However, true sustainability is achieved when the components of the generative management model are considered, which is divided into two groups, as shown in Figure 1. The first group, located on the left, includes biological or organic nutrients, which are biodegradable and can be reintroduced into nature after use; the second group (on the right side of the figure) includes technical materials that do not end up in nature but are designed to be assembled countless times; that is, they are recovered, renewed, and reused—processes that contribute to reducing the energy required for manufacturing goods (Lacayo and Juárez, 2020).

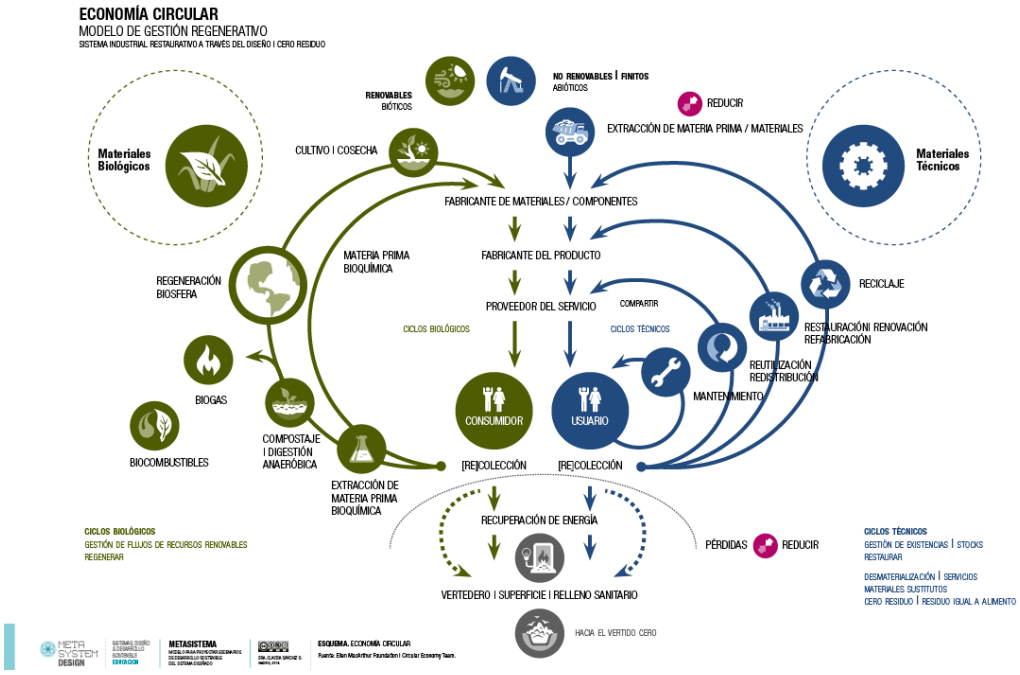

Figure 1. Diagram of the components of the circular economy applied to organizational sustainability. Source: Towards a Circular Economy (Fundación Ellen MacArthur, 2014).

Under this paradigm, both producers and consumers are part of its adoption, the former by manufacturing more environmentally friendly products and the latter by practicing sustainable consumption. This will allow businesses to formalize based on socio-economic growth, environmental sustainability, and reduced uncertainty in raw material prices (Rivera and Martínez, 2021). Thus, “the circular economy emerges as an opportunity to transform this linear model into a circular one, where resources are reused, regenerated, and product life cycles are maximized” (Sánchez et al., 2024). This approach seeks to minimize organizational factors related to waste management, time, economic value, and competitiveness, as it is a crucial strategy for sustainability and the company's relationship with its environment (Castro et al., 2024). From the circular economy applied to organizational sustainability, what are now known as green companies have emerged, offering goods or services that generate a positive environmental impact. In addition, they implement good ecological, social and economic practices focused on the life cycle and contribute to the conservation of their natural capital. (Rodríguez and Rivera, 2022).

It is important to highlight that the circular economy is geared towards public actors responsible for sustainable development and the territory (the state), as well as businesses and society (organizations and individuals). In a socio-business context, these stakeholders are the groups directly and indirectly affected by commercial activity (Puentes, 2016). To experience the transition to a sustainable economy based on the circulation of resources, companies must, according to Sánchez (2021), "consider the principles of reuse, repair, reconditioning, and recycling of existing materials." Specifically, the effects of adopting a circular economy foster a sense of sustainability in processes, despite the challenges this presents in terms of innovation, technology, value chain, team training, capacity building, and generating social and structural changes within the organization. This is because it signifies initiating a transformation characterized by a commitment to both the internal and external environment (Barradas, 2022).

3.3 Environmental accounting for sustainable accounting and financial management: tools for measuring and controlling organizational impacts

The accounting and financial management of sustainable organizations is increasingly based on the incorporation of environmental accounting, which, according to Camargo (2024), integrates all environmental aspects into companies' accounting and financial reporting systems. Its purpose is to provide a more complete and accurate view of the ecological and economic impact of productive activities by including the benefits and costs associated with the use of natural resources, waste management, and pollutant emissions. For Arango and Serna (2020), this practice not only helps companies comply with environmental regulations and manage their risks in the market, but also identifies opportunities for operational efficiency and sustainable innovation because it facilitates process transparency and demonstrates a degree of accountability to investors, clients, and auditing entities. “In a business world that is increasingly aware of environmental challenges, environmental accounting has become a key tool for promoting sustainability and informed decision-making” (Martínez, 2022).

Gallego (2025) argues that companies worldwide have begun promoting the Sustainable Development Goals (SDGs) through their reporting, meaning they have focused on demonstrating their economic and financial performance in a more organized manner by using more robust internal accounting systems that allow them greater control over their procedures, measurement, and recording. They consider these reports to be key to attracting the attention of potential investors. Sustainable accounting and financial management involves addressing environmental costs, environmental assets, and environmental liabilities, which represent the capitalized environmental value of investments in specialized machinery with environmental impact (Agudelo and Ramírez, 2020).

Chacón (2014) states that the development of ecological awareness in society is having significant repercussions on the functions of accounting, considering the use of information systems to integrate its central role in the environmental dimension. Citavelandia and Aparicio (2022) assert that accounting must provide clear evidence of the effects of the company on the environment and vice versa, through the provision of accurate and appropriate data, which can be intended for both internal management and external users of the organization. However, Parra et al. (2018) believe that everything—objectives, structures, and systems—must be reformed in order to align the ecological dimension with the processes of analyzing organizational economic information. In response to this new task, Lemus and Navarro (2021) argue that accounting professionals working in companies, academics and educators should be involved, and that they should begin to raise awareness among new accountants about environmental protection and the contributions they can make with their work.

Ultimately, environmental accounting proposes a management model that seeks to reduce the impact of decisions, considering environmental accounts, financial and administrative accounting of the company in the deterioration of the environment by measuring private and social costs (González, 2022).

In other words, it is framed within the three pillars of sustainability—economic, environmental, and social—and strategically within the financial and profitable actions of organizations. Environmental accounting creates bridges between human activities and the preservation of biodiversity and ecosystems,

working on the prevention, mitigation, and remediation of production, marketing, and consumption (Martínez and Jiménez, 2023).

On the other hand, it should be highlighted that, within the framework of the implementation of environmental accounting, performance indicators have gained strength to measure the real impact of economic activities through accounting records and sustainability reports, which have functioned as an economic pillar with an environmental focus, as indicated in Table 3:

Table 3. *Sustainability indicators related to environmental accounting*

Sustainable indicator	Contribution to environmental accounting
Sustainable reports	They help the organization to better understand its environmental impacts through transparent accountability reports, facilitating investor decision-making.
Environmental economic indicators	They aim to demonstrate organizational equity in relation to the effectiveness of environmental resources, measuring economic performance against environmental performance. Examples include total environmental cost, proportion of green investment, and economic efficiency.
Environmental disclosure indicators for internal management	They feed accounting records with information on environmental management supported by financial reports, budgets or forecasts; some approaches used are operational environmental performance, monitoring compliance with environmental goals and providing inputs to environmental accounting.
Environmental audit	It involves the application of criteria, calculation procedures, and indicators that monitor compliance with environmental legislation and management practices within organizations. Therefore, it serves as an indicator for evaluating and assessing resource use.
Environmental accounting standards	They seek the standardization of accounting information, through the registration, evaluation and presentation of reports related to environmental management, adopting homogeneous formats for their preparation.

Source: The table was prepared by the author based on the analysis of the article by (Castro et al., 2021).

4. Conclusions

Organizational sustainability transcends ethical discourse and, therefore, should not be understood merely as an idealistic objective or a superficial response to social and environmental demands. Rather, it is a cross-cutting strategy that redefines the business management model by integrating relevant elements of the surrounding environment. Thus, the theoretical and conceptual review led to the conclusion that true sustainability implies the incorporation of economic, social, and ecological principles at all levels of the organization. It is not enough to comply with environmental regulations or promote CSR ideas; a substantial transformation of the internal culture is required, one that prompts a rethinking of production processes, management approaches, and the supply limits imposed by nature.

The circular economy is emerging as a structural pillar within the new dynamics of organizational sustainability focused on the responsible use of natural resources. It proposes a break from the linear model of produce, use, and discard, promoting the logic of closing product cycles and regenerating production waste. This was indicated in the documents analyzed, which highlighted the need to begin transitioning operational processes toward redesign and circularity through the reuse and repair of goods.

Environmental accounting, by incorporating the ecological dimension into accounting and financial systems, offers essential technical tools for measuring, valuing, and reporting the environmental impact of organizational activities, thereby enabling transparent management aligned with sustainable

development. Therefore, the review conducted revealed that accounting management does not restrict the recording of environmental liabilities or ecological costs, but rather promotes a holistic view of the company's accounting practices by integrating environmental indicators into financial reports, ensuring clear accountability to stakeholders, and identifying opportunities for the responsible use of resources that generate profitability.

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