**Past, present, and future of carbon accounting : Insights from scholarly research**

**APPENDIX A** Factors that motivate carbon disclosure

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| **Main factors** | **Sub-factors** | **References** |
| **Society factors** | The pressure of stakeholders- Manager perception of institutional pressures- Presence of the foreign manager-Social pressure-External stakeholder pressure | (Alsaifi et al., 2020;Córdova Román et al. 2021;Vaseyee Charmahali et al.2021; Sullivan and Gouldson, 2012; Stanny, 2013;Liesen et al. 2015;Chu et al. 2013:Qingliang Tang and Luo 2016;Luo et al. 2012). |
| **Firm factors** | Larger firms-Financial resources- The value of the company in society- Tntensive sectors-The policies of gender diversity-Board diversity-Age of the assets-Director ownership- Listing status-Firms in GHG-Highly leveraged-Ownership concentration- Overseas listing- Profitability-Multinational firms-The board size-Board independence- Managerial ownership-Women on boards. | (Córdova Román et al., 2021;Chu et al., 2013;Qingliang Tang and Luo, 2016;Hollindale et al., 2019;Elsayih et al., 2018;Tauringana and Chithambo, 2015;Freedman and Jaggi, 2005; Bae Choi et al., 2013;Rankin et al., 2011;Alrazi et al., 2016) |
| **Regulating factors** | Presence of CSR committee | Córdova Román et al. (2021) |
| **Government and environmental factors** | Sustainability report- Government laws- The existence of emissions trading plans-Presence of ETS-The existence of EMSs-Applied of legislation of the national greenhouse-Environmental performance- Competitive environment | (Alsaifi et al., 2020;Córdova Román et al., 2021;Vaseyee Charmahali et al., 2021;Stanny, 2013;Chu et al., 2013; Luo et al., 2012; Tauringana and Chithambo, 2015;Freedman and Jaggi, 2005; Bae Choi et al., 2013;Alrazi et al., 2016;Ott, Schiemann and Günther, 2017;Freedman and Park, 2014) |
| **Economic factors** | Economic pressure- The existence of financial resources | Ott et al. (2017) |
| **Other factors** | Carbon footprint information- Media exposure influence- Publicly report to the CDP | (Liesen et al., 2015;Rankin et al., 2011;Alrazi et al., 2016) |

***CSR:*** *corporate social responsibility* ***GHG:*** *greenhouse gas* ***ETS****: emission trading scheme* ***EMSs****: environmental management systems* ***CDP:*** *carbon disclosure project*