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Disclosure Requirements for Environmental Financial Information: A Systematic Review of Accounting Standards Published in 2024

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Summary

This research analyzes the accounting for environmental actions in Brazil, focusing on the disclosure requirements established by legislation published in 2024. The study aimed to analyze the disclosure requirements for environmental financial information based on accounting standards published in 2024, which structure the recognition, measurement, and disclosure of environmental assets and liabilities, such as carbon credits, as well as the environmental information necessary to be presented in financial statements. The methodology adopted was a systematic review, conducted according to the PRISMA 2020 protocol, using official sources and applying inclusion and exclusion criteria based on Bardin's content analysis. Six normative documents were selected, including laws, resolutions, and technical pronouncements, which constituted the corpus of the investigation. The results highlight relevant advances, such as Law No. 15,042/2024, which establishes the regulated carbon market, and CVM Resolution 223/2024, which makes the adoption of OCPC 10 mandatory for publicly traded companies. Also noteworthy are the pronouncements CTG 10, OCPC 10, and CBPS 01/02, which define technical criteria for the recognition and disclosure of environmental assets. The analysis demonstrated that, although there are standards with strong normative force, challenges related to practical implementation, methodological standardization, and the effectiveness of audits and penalties persist. It was concluded that the Brazilian legal and accounting framework has advanced significantly, but lacks greater consolidation and oversight to guarantee transparency and the reliability of environmental information.

Keywords: Environmental accounting. Carbon credits. Environmental disclosure. Environmental legislation. Brazilian accounting standards.

Abstract

The research analyzes the accounting of environmental actions in Brazil, focusing on the disclosure requirements established by legislations enacted in 2024. The study aimed to examine the disclosure requirements of environmental financial information based on accounting standards published in 2024, which structure the recognition, measurement, and reporting of environmental assets and liabilities, such as carbon credits, as well as the environmental information required to be presented in financial statements. The methodology adopted was a systematic review, conducted according to the PRISMA 2020 protocol, using official sources and applying inclusion and exclusion criteria based on Bardin's content analysis. Six normative documents were selected, including laws, resolutions, and technical pronouncements, which constituted the corpus of the investigation. The results highlight significant advances, such as Law No. 15.042/2024, which establishes the regulated carbon market, and CVM Resolution 223/2024, which makes the adoption of OCPC 10 mandatory for publicly traded companies. The pronouncements CTG 10, OCPC 10, and CBPS 01/02 also stand out, as they define technical criteria for the recognition and disclosure of environmental assets. The analysis showed that, although there are norms with high regulatory strength, challenges remain regarding practical implementation, methodological standardization, and the effectiveness of audits and penalties. It was concluded that the Brazilian legal and accounting framework has advanced significantly, but still requires greater consolidation and oversight to ensure transparency and reliability of environmental information.

Keywords: Environmental accounting. Carbon credits. Environmental Disclosure. Environmental legislation. Brazilian accounting standards.



1. Introduction

Accounting for environmental actions has become an area of critical importance in Brazil, in especially given the growing importance of legal instruments that regulate corporate practices associated with environmental performance, carbon credits and disclosure of environmental information. This cross-cutting theme encompasses accounting standards, laws, decrees, and resolutions that structure the... regulatory environment for environmental information management, reflecting the interface between law environmental and accounting issues require normative, technical, and operational coordination (Lopes et al., 2022).

In recent decades, Brazil has been approving legal frameworks that reinforce the regulatory role in the fight against climate change: a recent and central example is Law No. 15.042/2024, which establishes the Brazilian Greenhouse Gas Emissions Trading System (SBCE) and regulates the regulated and voluntary carbon market in the country (Brazil, 2024). This law establishes definitions, regulatory powers and instruments, including recognizing carbon credits as assets, tradable instruments, with a direct impact on the future accounting of these instruments. Furthermore, there are accounting and administrative initiatives, such as pronouncements OCPC 10 and CTG 10, which aim to define criteria for the recognition, measurement, and disclosure of carbon-related assets, promoting consistency in accounting practices (CPC, 2024; CFC, 2024). These standards arise in responding to the demand for transparency, legal certainty, and comparability in transactions with carbon credits (Bisinoto et al., 2025).

Environmental accounting, by incorporating ecological and social impacts into its measurement... of business operations, contributes to the creation of long-term value, promoting the Resilience and institutional legitimacy (Carvalho; Pozzetti, 2019). Thus, corporate practices Actions focused on environmental responsibility cease to be merely symbolic, transforming into... Robust management tools that guide decision-making, efficient allocation of resources and transparent communication with stakeholders (Silva et al., 2025).

Despite these legislative and regulatory advances, the literature reveals significant gaps in which concerns the practical application of these standards in companies. For example, critical studies point out persistent difficulties related to the adequate measurement of environmental benefits, to a moment of recognition, of the value attributed and of the coherent dissemination of these actions in financial statements. Furthermore, there is a scarcity of consolidated empirical data to prove the uniform adoption of these standards in the Brazilian market (Miranda; Cândido; Jost, 2024). Regulatory bodies Regulatory bodies, such as the Comptroller General of the Union, have also expressed concern about the governance, transparency, and regulatory weaknesses in some environmental projects, especially in carbon projects in public areas, where there is a risk of overlap, double counting or lack of methodological clarity (Paranhos; Nääs; Neto, 2024).



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Another piece of evidence reinforcing the need for this study is that, with the enactment of the Law 15.042/2024, companies and entities will be compelled to adapt to new accounting obligations, especially with regard to the disclosure of greenhouse gas emissions and offsets environmental legislation. In this context, the present study proposes to investigate how legislation Published in 2024, these regulations establish requirements for the disclosure of environmental accounting information. especially with regard to the presentation, consistency and transparency of the related data. to corporate environmental actions.

However, a systematic synthesis is not currently available to this researcher. Brazilian environmental legislation specifically addresses accounting issues, which creates significant difficulties for accountants, companies, auditors and researchers who want to have a consolidated overview and reliable: which standards are mandatory, which are merely indicative, where are there conflicts or gaps? regulations and how these regulations interact in practice (Barra et al., 2024).

This uncertainty motivates the present investigation under the following central question: 'Which Requirements for the disclosure of environmental accounting information have been established by legislation. Published in 2024? Starting from this main question, the aim is to understand how these norms... They define parameters for highlighting environmental actions, climate risks, emissions, offsets, and other relevant elements in the entities' financial reports and statements.

Therefore, the research aimed to analyze the disclosure requirements of Environmental financial information based on accounting standards published in 2024, which They structure the recognition, measurement, and disclosure of environmental assets and liabilities, such as such as carbon credits, as well as the necessary environmental information to be presented. in the financial statements, identifying the main standards relevant to the recording of assets and environmental liabilities, especially carbon credits. To achieve this purpose, the The study sought to answer complementary questions, such as: which legal provisions and accounting standards have established new criteria for the recognition or measurement of carbon credits; How do current regulations govern the disclosure of this information in reports and financial statements; and whether penalties, audit obligations, or mechanisms were foreseen. Inspections focused on companies' environmental compliance.

To achieve this objective, it was necessary to analyze accounting standards in detail and laws that impose guidelines on the recognition of carbon credits and offsets environmental regulations, as well as verifying the mechanisms that determine their disclosure and accountability. Furthermore, the study investigated how these laws address potential verification obligations. Auditing and accountability to ensure the transparency and integrity of information. environmental impacts reported by the entities. Thus, it is expected that this systematic review will contribute for the consolidation of a legal and accounting framework to guide professionals, researchers and



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Companies should be aware of the best practices for recording and disclosing environmental actions in Brazil.

2. Material and Method

The systematic review was conducted based on the PRISMA 2020 recommendations. (Preferred Reporting Items for Systematic Reviews and Meta-Analyses), which establishes guidelines international standards for transparent and complete reporting of the search, selection, and analysis process of documents. The adoption of this protocol aimed to ensure the reproducibility of the study, to minimize selection biases and ensure that the reader understands not only the results achieved, but also the methodological approach that supported them (Tricco et al., 2018).

The official documentary and regulatory databases were considered as the main sources. Brazil, including the Planalto Legislation Portal, the Official Gazette of the Union, and the websites of government bodies. regulators such as the Securities and Exchange Commission (CVM), the Federal Accounting Council (CFC), the Accounting Pronouncements Committee (CPC), the National Petroleum Agency (ANP) and the Ministry of Environment and Climate Change (MMA). Repositories were also consulted.

specialized in accounting standards — especially those focused on Brazilian Accounting Standards (NBCs), Technical Standards (CTGs), and Accounting Pronouncements Committees (OCPCs). A

The search strategy used combinations of keywords, including "environmental accounting".

"carbon credits", "CTG 10", "accounting standards" and "environmental legislation", associated by Boolean operators ("and", "or") were used to broaden the scope of the results. The searches covered Documents published up to and including the year 2025.

The inclusion and exclusion criteria were defined based on Content Analysis of Bardin (2022), in order to guarantee the relevance, timeliness and applicability of the documents to The objective of the study was to include legislation, decrees, resolutions, accounting standards, and acts. current technical standards that explicitly address the recognition, measurement or disclosure of environmental actions or carbon credits, especially those related to corporate practices focused on environmental management and transparency of accounting information. environmental. Furthermore, it was decided to consider only official Brazilian documents, written in Portuguese language, in order to ensure authenticity and compatibility with the legal context and national accounting standards. On the other hand, all accounting standards, laws and pronouncements were excluded. They were also revoked, entirely replaced, or no longer had legal validity. disregarded, in accordance with methodological guidelines, legislation relating to years prior to 2024.

Next, the documents identified in the initial search were organized into a spreadsheet. applying a preliminary screening based on their titles and abstracts, in order to verify the Compliance with the established criteria. Those who met the requirements were analyzed in Full text for systematic data extraction, considering variables such as title, number

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and type (law, decree, regulation, resolution, etc.), issuing body, year of approval, effective date, provisions relevant information regarding accounting recognition, measurement, disclosure, penalties, and requirements. audit. Bardin's content analysis technique was also used at this stage to code. and to categorize the data, allowing the identification of the main recording units and categories. themes that guided the interpretation of the normative provisions.

Table 1 presents the history of the document identification, screening, exclusion, and inclusion stages:

Table 1 – Steps for identifying and selecting the normative documents analyzed.

Step	Number of documents	Examples / Observations / Justification
Identification	14	Initial list of laws, decrees, and regulations from official sources.
Duplicate removal	0	No duplicate records found.
Excluded during screening (temporal inadequacy / revocation / out of scope)	7	NBC TG 25 (2009); Law 13.576 (2017); Decree 9.888 (2019); ANP Resolution 802 (2019); MME Ordinance 419 (2019, revoked); PL 528 (2021); Decree 11.075 (2022, revoked).
Evaluated in full text (eligibility)	7	OCPC 10, CTG 10, CVM Resolution 223, CBPS 01, CBPS 02, Law 15.042 (2024), Decree 11.550 (2023).
Excluded after full reading	1	Decree 11.550 (2023): although relevant to climate governance, it does not address accounting recognition or measurement.
Included in the final review	6	OCPC 10; CTG 10; CVM Resolution 223; CBPS 01; CBPS 02; Law 15.042.

Source: Author's own work, 2025

The results in Table 1 indicate that, after excluding seven documents by Due to temporal inadequacy or revocation, and one due to lack of adherence to the accounting scope, six remained. fully eligible documents. This final sample constitutes the empirical basis of the systematic review. and reflects the core of the Brazilian standards in force in 2024 related to the accounting of credits of Carbon and environmental actions.

Subsequently, a characterization of the included documents was carried out, as presented in Table 2, which summarizes the selected legislation according to its type, issuing body, and year of publication and main topics covered

Table 2 – Description of the legislation covered in the study.

Title	Type	Issuing body	Year: Key	aspects for accounting
OCPC 10 – “Carbon credits (tCO ₂ e), emission allowances and decarbonization credits (CBio)»	Orientation technical (CPC)	Committee of Pronunciation Accounting (CPC)	22024	Define requirements for the recognition, measurement, and disclosure of these environmental assets.
CTG 10 – Brazilian accounting standard	Accounting standard (NBC/CTG)	Advice Federal Accounting and (CFC)	22024	Transposition of OCPC 10 to the framework of NBC; deals with the accounting registration of carbon credits.
CVM Resolution 223/2024	Resolution do not regulate enter	Commission Values Furniture (CVM)	22024	It makes it mandatory for publicly traded companies to follow OCPC 10, with a direct accounting impact.
CBPS 01 – "General requirements for the disclosure of financial information related to sustainability"	Pronunciation normative (CBPS)	Committee Brazilian Pronunciation ntos of Sustainability ade (CBPS)	22024	It establishes the disclosure of financial information related to sustainability/climate.
CBPS 02 – "climate-related disclosures"	Pronunciation normative (CBPS)	Committee Brazilian Pronunciation ntos de Sustainability ade (CBPS)	22024	It focuses on specific disclosures about climate risks and opportunities that are relevant to accounting.
Law No. 15.042/2024 – "Establishes the Brazilian Federal Commercial Law system." greenhouse gas emissions (SBCE)	Commercial	Congress National, Presidency of the Republic	22024	It creates a regulated carbon market in Brazil, recognizes credits as assets, and generates accounting obligations for companies.

Source: Author's own work, 2025

Analysis of Table 2 shows that the legislation included in the study is composed of... mostly through accounting instruments (CTG 10, OCPC 10, CBPS 01 and CBPS 02) and regulatory (CVM Resolution 223/2024 and Law 15.042/2024). While accounting standards deal with Regarding the technical structure for recognition, measurement, and disclosure, the law and resolution reinforce the mandatory nature and the integration between accounting and the carbon market.

To assess the methodological quality and normative force of the included documents, it was An evaluation matrix adapted to the legal and accounting context was developed. This matrix included criteria such as clarity of provisions, consistency with other legal acts, validity, specificity For the accounting field, this includes the existence of associated sanctions and the requirement for external audits or verification.



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Each document was scored based on these criteria, which allowed for the identification of those with the highest scores.

Relevance and impact to the research objective.

Finally, the extracted data were organized into comparative tables that summarize, for each piece of legislation or standard, the main requirements for recognition, measurement and disclosure of Environmental actions, as well as their normative hierarchy and possible gaps or overlaps.

3. Results and Discussion

Analysis of the documents revealed that the year 2024 represented a regulatory milestone for Brazilian accounting and environmental legislation, especially with regard to the treatment accounting for carbon credits and the disclosure of financial information. In this way, it becomes clear that the legislation CPC 10, CTG 10, CVM resolution 223, CBPS 01, CBPS 02 and law 15.042/2024 They converge in an attempt to harmonize the accounting recognition of environmental assets and liabilities. with the transparency and corporate governance requirements established by the new System Brazilian Greenhouse Gas Emissions Trading System (SBCE).

From an accounting perspective, the OCPC 10 and CTG 10 standards have brought significant advancements. by establishing clear technical guidelines for the recognition, measurement and disclosure of credits carbon, emission allowances and decarbonization certificates (CBIOS). These standards They propose that such instruments be treated as intangible or financial assets, depending on the Intentional use (commercialization or compensation), reinforcing the need for transparent registration. and standardized in financial statements. Furthermore, they introduce the principle of substance. economic practices to determine the appropriate time for recognition, in line with best practices. international.

In the regulatory field, CVM Resolution 223/2024 consolidated the mandatory adoption of... OCPC 10 for publicly traded companies, imposing new responsibilities regarding the disclosure of Relevant socio-environmental information. CBPS pronouncements 01 and 02 have already made progress by integrating... Information related to environmental management in financial accounting, aligning Brazil with... IFRS Foundation guidelines (via ISSB). These documents define what companies must report. not only emissions and offsets, but also climate risks, financial impacts and mitigation strategies, which broadens the informational scope and responsibility of the reports. accounting.

In turn, Law 15.042/2024 represented the legal and institutional link that underpins the other accounting standards, when regulating the national carbon market and recognizing credits issuance as negotiable assets. The law also establishes verification and audit mechanisms, establishing reporting obligations and penalties for non-compliance, which strengthens the framework for environmental monitoring and compliance.



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In summary, this set of rules demonstrates a clear integration between the field.

accounting and legal aspects, promoting unprecedented standardization in the handling of environmental actions.

corporate. This regulatory consolidation reduces interpretative uncertainties and increases transparency.

in financial information and boosts the credibility of environmental accounting in the scenario.

Brazilian and international. Furthermore, such devices reinforce that accounting is not limited to

It is not just an economic record, but it also plays a strategic role in measuring and disseminating impacts.

socio-environmental goals, strengthening corporate governance and aligning business practices with the objectives.

global sustainable development goals.

The analysis of the normative quality of the included documents made it possible to assess the degree to which it complied with.

Each standard or piece of legislation integrates into the Brazilian accounting and environmental framework and has an effective impact.

for business accounting. For this purpose, an evaluation matrix was used with criteria such as:

clarity of legal or regulatory provisions, validity (whether the rule is already in effect or has an expiration date).

effective date defined), specificity for the accounting treatment of carbon credits or

environmental actions, existence of external audit or verification mechanisms, penalties and

associated sanctions, and consistency between norms (i.e., whether they harmonize with each other or whether they exist).

conflicts).

For example, Law No. 15.042/2024 demonstrates strong normative force by establishing the market.

regulate emissions in the country and recognize carbon credits as tradable assets.

creating a legal basis for subsequent accounting standards. CVM Resolution 223/2024

It also stands out because it makes OCPC 10 mandatory for publicly traded companies starting in 2025.

conferring regulatory effectiveness and mandatory application. In contrast, although CTG 10

While it represents a significant advancement for the accounting framework, the text itself acknowledges that it is...

from "an initial step" and can be "revised at a future stage", which temporarily reduces the

normative robustness of the device.

Furthermore, pronouncements CBPS 01 and CBPS 02 introduce disclosure requirements.

financial information related to environmental aspects and climate risks, strengthening the

Transparency and governance are important, but their normative force still depends on full adoption by companies.

and concrete oversight by regulatory bodies. In this context, it can be identified that there are

a set of rules with strong regulatory force, such as Law 15.042/2024 and CVM Resolution

223/2024, which confer mandatory and direct impact, while other emerging norms, such as

Projects like CTG 10 and CBPS 01/02 show high potential, but still depend on implementation and

adoption to fully exert its effect.

This distinction is important for understanding which normative devices should be

prioritized by accountants, auditors, and companies when structuring their record-keeping practices,

Measurement and accounting disclosure of environmental actions. For a better understanding of the degree of

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Regarding the robustness and applicability of the analyzed standards, Table 3 presents a comparative summary of... Scores were assigned to each document based on the criteria of clarity, consistency, accounting specificity, validity, existence of sanctions and audit mechanisms.

Table 3 – Assessment of the normative force of laws and pronouncements.

Document	Clarity of devices	of the implements action	Validity/ Specific age standards	Penalties/ audit	Consistency accounting	Total score
Law No. 15.042/2024	5	4	4	4	5	22
Resolution CVM 223/2024	4	5	4	3	4	20
OCPC 10 (CPC – 2024)	4	3	5	3	4	19
CTG 10 (CFC – 2024)	3	3	4	2	3	15
CBPS 01 (2024)	3	2	3	2	3	13
CBPS 02 (2024)	3	2	3	2	3	13

Source: Author's own work, 2025

The analysis of the results of the normative evaluation proved that Law No. 15.042/2024 It presented the highest score among the documents examined, which demonstrates its high strength. regulatory. This legislation stands out for its high clarity and internal consistency, as well as for to present relevant accounting specifics and concrete effects on validity and implementation, consolidating itself as a central regulatory framework in the context of environmental actions and the market. carbon. CVM Resolution 223/2024 is also a regulation with a significant impact. especially due to its mandatory validity for publicly traded companies, which reinforces its applicability. The practical application and potential for standardizing environmental information within the corporate context.

OCPC 10 demonstrated good performance in terms of accounting specificity, achieving The maximum score in this criterion, since it offers detailed technical guidance on recognition and measurement of environmental assets and liabilities. However, it presents a lower degree of implementation, due to its recent entry into force and the absence of penalties or audit requirements. more stringent in its normative text. CTG 10, although representing an important step forward in The conceptual framework of environmental accounting received a lower score because it is still considered... an emerging instrument that depends on greater practical adoption and future revisions to improve. Its applicability. Finally, pronouncements CBPS 01 and CBPS 02 revealed increasing relevance. with regard to the disclosure of environmental and climate information and corporate practices



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responsible parties; however, they still have limited normative force due to the absence of express penalties and the lack of full integration with the set of mandatory accounting standards in Brazil.

Final Considerations

A systematic analysis of Brazilian accounting laws and standards related to shares.

Environmental regulations and carbon credits have revealed significant progress in the national regulatory landscape, especially from the year 2024 onwards. The enactment of Law No. 15.042/2024, which established the System

The Brazilian Greenhouse Gas Emissions Trading System (SBCE) has consolidated a legal framework.

Robust, with a high degree of clarity, consistency, and practical applicability. This law not only

It regulates the carbon market in the country, but it also directly influences how...

Companies must recognize, measure, and disclose their environmental actions, promoting greater...

Transparency and corporate responsibility.

In addition, regulations such as CVM Resolution 223/2024, CTG 10, and OCPC 10

They demonstrate the efforts of regulatory bodies to align Brazilian accounting with current practices.

international agreements related to the dissemination of environmental and climate information. Such devices

They demonstrate a growing movement towards integration between the fields of accounting and environmental management, yet

that present practical challenges related to implementation and oversight. The analysis also

showed that pronouncements such as CBPS 01 and CBPS 02 contribute to the evolution of

dissemination of environmental information, although still lacking normative force and mandatory status.

to consolidate its effectiveness.

Thus, it can be observed that the Brazilian legal and accounting framework has been advancing in a way...

significant in addressing environmental issues, reflecting institutional maturity and

Technical issues surrounding the disclosure of environmental information by companies persist. However, they persist.

gaps regarding the consolidation of environmental accounting practices and the standardization of methodologies

of measurement and the effectiveness of penalties and audits. Thus, this study reinforces the need

continuous improvement of standards and greater integration between accounting, the environment and

governance, so that transparency and accountability in environmental information become

The structural pillars of modern accounting in Brazil.

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