

The Role of Sustainable Corporate Development and Green Accounting: Literature Review

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Article Info	ABSTRACT
<p>Article history:</p> <p>Received December 07, 2023 Revised December 28, 2023 Accepted January 13, 2024</p> <p>Keywords:</p> <p>Environmentally Friendly Accounting; Pembangunan Perusahaan Berkelanjutan; Literature Review</p>	<p>This research serves summary findings from various related research with sustainability, accounting environment and responsibility answer social company (CSR). Study This covers aspects like understand case business for sustainability, practice disclosure environment company, concept accountancy management environment, relationships between CSR and performance finance, and implementation system accountancy green. Additionally, research This also discusses influence source Power organization to use accountancy management environment (environmental management accounting/EMA), implementation reporting innovation green, impact not quite enough answer environment company (corporate environmental responsibility/CER) towards innovation green company (corporate green innovation/CGI), and integration system control management with management quality and intellectual capital accounting. Study This give view holistic about concepts it and its contribution to practice sustainable business.</p>
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1. INTRODUCTION

One of approach for overcome challenge environment this is through application accountancy green. Accountancy green or also known as term accountancy environment is field purposeful accounting for measure and communicate related information with activity environment of unit economics. Accountancy green study how environment influence system accountancy finance in matter costs and benefits Benson et al., 2021. With evaluate in a way quantitative costs and impacts protection environment to performance finance company, accounting green play role important in increase awareness will issues environment among stakeholders interests and takers decision (Zulhaimi, 2015).

Accountancy green works as tool for integrate problem environment to in the retrieval process decision economics, so push development sustainable. Accountancy green is very important for development sustainable because provide framework possible work company for identify, measure, assess and report accountancy environment (Benson et al., 2021). Field accountancy this possible company for track and manage cost environment them, like cost management waste, fines and taxes environment, costs cleaning, and costs prevention pollution. Apart from that, accounting green possible organization for communicate performance and activities environment they to community and stakeholders' interests, encourage transparency and accountability.

Application accountancy green can produce a number of benefits for business and environment. First, accounting green help company identify and measure cost related environment with operation they. This matter

including associated costs with management waste, prevention pollution, as well as fines and taxes environment (Pardomuan Siregar & Satria M, 2023). With measure costs this, company can more understand implications finance from impact environment them, and took steps for minimize footsteps environment they. This matter No only increase practice Continuity Company, but also improve his reputation as inhabitant responsible corporate answer. Increasing awareness to issue environment consequence global warming (Schaltegger et al., 2017). This matter push appearance accountancy green as response for manage impact environment from activity business.

Development standard accountancy continuity as the GRI Standards emphasize aspect environment (Pecharat et al., 2021). Standard this push disclosure information performance environment company. Investor and consumer pressure to not quite enough answer social company (Ali et al., 2017). This matter create request for practice accountancy green to use fulfil stakeholder expectations. Regulations government related disclosure and reporting sustainable (Larrinaga-González & Bebbington, 2001). Regulations push adoption accountancy green in reporting. Development method evaluation environment such as Environmental Cost-Benefit Analysis (Deegan, 2013). This matter support valuation impact environment in accountancy.

2. THEORY REVIEW

Accountancy green in context development sustainable is an integrating approach accountancy finance, accounting social, and accounting environment in a way integrated for produce information complete, relevant and reliable accounting, as well as beneficial for the parties in taking decisions and judgments to continuity something entity corporation (Ashari et al., 2020). In context this, accounting green considered equivalent with accountancy sustainability (sustainability accounting) (Ashari et al., 2020). However, challenges are faced in application accountancy green often linked with industrialization and growth economics which is dominant activity in development (Burhany & Nurniah, 2017).

Qian and Burritt (2009), accounting green is practice considered accounting impact environment from activity business. Accountancy green covers various technique like full-cost accounting that includes cost externality environment to in report finance. Accountancy green considered important for support development sustainable. Larrinaga-González and Bebbington (2001) explain that accountancy can role in policy reform going to development sustainable with method provide information about condition environment and impacts activity economy to environment. Information accountancy accurate green can support taking more decisions Good. Deegan (2013), accounting green can help organization manage impact environment and communicating it to stakeholders. Accountancy green push awareness environment and support objective development sustainable with consider balance aspect economic, environmental and social.

Schaltegger and Burritt (2010) explain contribution accountancy green in designing system accountancy management environment for support taking decision-based environment and measure performance Continuity Company. Accountancy green important for integration of sustainability in business. Accountancy green can push company adopt practice more business sustainable for reduce footsteps carbon and impact environment them (Hahn & Kühnen, 2013). Accountancy green help internalisation externality environment. Griggs et al. (2013), development sustainable is adequate development need now without sacrifice ability generation coming in fulfil his needs. Sustainable development covers three pillars viz economic, social and environmental.

Jabareen (2008) explains that development sustainable requires change paradigm from growth economy conventional going to system that takes into consideration justice social and integrity environment. Sustainable development requires policy and governance reform government. Purvis et al. (2019) explains Sustainable Development Goals (SDGs) as a global agenda for development sustainable. The SDGs include 17 goals and 169 related targets aspect economic, social, and environmental wants achieved by 2030. Achieving the SDGs requires action collective from various stakeholders.

(Birch, 2015), development sustainable need approach systemic and integrated through technological reform, institutions, and change behavior going to public sustainable. Investment in infrastructure green is very important for support development sustainable. Wilson et al. (2020) argue development sustainable face challenge consequence change climate. Required policy adaptation and mitigation for increase endurance and ability adapt to challenge environment.

3. RESEARCH MODEL

Study this apply approach qualitative with method study document. Data used is secondary data from research related previously. Approach review References used for detail and explain findings literature related to "role accountancy environment in push Continuity Company". Data collection was carried out through search literature across multiple delivery platforms information, such as journal scientific, books, and research databases.

Relevant data taken from study previously discussed role accountancy environment in context business sustainable. Data analysis was carried out through review literature, i.e. filtered data with consider a number of metrics, incl title, eligibility, and inclusion. Filtering process this aim for ensure that data is used in study relevant and quality. Activity Data analysis begins with collection information about author, title, method research used, and results research conducted.

The data then will organize and presented in framework systematic, giving relevant findings about role accountancy environment in push Continuity Company. With take approach the research this will capable dig understanding deep from various perspective through analysis document. Next, approach review literature will give strong foundation for detail framework conceptual and formulating argument about role accountancy environment in support Continuity Company.

Table 1. Literature Review Data

No	Author and Title	Method	Research Results
1	Stefan Schaltegger , Jacob Hörisch , and R. Edward Freeman. 2017. Business Cases for Sustainability: A Stakeholder Theory Perspective	Essay or article conceptual	Highlighting necessity consider deep stakeholder theory discuss business case concept for sustainability. Distinguish between 4 types of business cases based on definition success business and separation performance business and performance continuity.
2	(Yusoff et al., 2006) . Environmental engagements through the lens of disclosure practices: A Malaysian story	Content analysis and discourse analysis of environmental disclosures in annual reports	Level of disclosure environment high on engagement environment moment this and future environmental plans / strategies. Three factor main motivation is “caring holder interests”, “concern environment own” and “repair operational”.
3	Christine Jasch, Žaneta Stasiškienė. 2005. From Environmental Management Accounting to Sustainability Management Accounting	<ul style="list-style-type: none"> - Use Environmental Management Accounting (EMA) method - Do studies cases in sectors Austrian automotive for develop EMA into tool management accountancy continuity. - Do evaluation cost environmental and social with studies cases in 18 companies industry in Lithuania. 	<ul style="list-style-type: none"> - EMA is helpful tool organization become more sustainable with highlighting costs, risks, and benefits. - Expansion of EMA for covers dimensions social and economic important for management continuity. - In Lithuania, fees environment real far bigger than reported _ company. EMA helps identify cost areas intensive and encouraging initiative prevention pollution and production clean.
4	Amer Shakkour , et al. 2018 The Role of Environmental Accounting in Sustainable Development: Empirical Study	Descriptive study from existing literature _	Accountancy environment important For development sustainable, esp For focus on taxes environment, costs, and rewards service ecosystem, costs carbon dioxide, and cost guaranteed water pollution development sustainable.
5	(Bartelmus, 1992) Accounting for sustainable growth and development	Analysis accountancy economic-environmental integrated	Accountancy environment can evaluate a number of aspect continuity growth economy in matter maintenance of produced natural capital. Analysis development comprehensive involve non-economic purposes more further those who don't related with valuation monetary
6	Saeidi et al. 2015. How Does Corporate Social Responsibility Contribute to Firm Financial Performance? The Mediating Role of	Quantitative - Analysis statistics	There's a relationship positive between practice accountancy green and performance more business Good



Competitive Advantage, Reputation, and Customer Satisfaction			
7	D. Ellison, et al. 2011 Carbon accounting and the climate politics of forestry	Policy studies climate and forestry	Benefits of inclusion accountancy carbon and mechanism trading emission such as accounting strategy extensive carbon based Far surpass possibility loss.
8	.P. Anex & JD Englehardt 2001 Application of a predictive Bayesian model to environmental accounting	Predictive Bayesian modeling	Approach accountancy environment often ignore representation cost environment contingencies, and costs determined by past events certain. Predictive Bayesian approach provide distribution probability For amount interest than the parameters.
9	Eugen Nicolăescu, Cristina Alpopi , and Constantin Zaharia. 2015. Measuring Corporate Sustainability Performance	<ul style="list-style-type: none"> • Study of literature about performance continuity company • Online survey of 1344 directors company middle class in 28 European Union countries 	The company responded various internal and external pressure related risk continuity environment , Companies tend to announce objective environmental and social them , Sustainability part big Already become part from framework Work part big company middle , the CEO is considered the most moving effort company going to sustainability , Customer business / chain supply also plays a role role important push company integrate problem sustainability , Sustainability need more integrated throughout _ company
10	(Kamara & Pratt, 2023) . The Study of Causes and Effects of Cost Categorization on Environmental Management Accounting (EMA) at Sierra Mineral Holdings Limited in Sierra Leone	<ul style="list-style-type: none"> - Probabilistic sampling - Descriptive survey - Interview 	Evaluate various cost For produce report environment, Developing a compliance strategy For evaluate various risk related problem environment, Evaluate How System Management Knowledge can used For increase performance organization in matter Accountancy Management Environment
11	(Gonzalez & Peña-Vinces, 2023) A framework for a green accounting system-exploratory study in a developing country context, Colombia	- framework conceptual and analytical exploratory	<ul style="list-style-type: none"> - Propose system accountancy green (GAS) that measures and reports performance environment company. - Exploratory study show that 100% company Surveyed Colombia _ Not yet apply practice accountancy green
12	Latan et al. 2018. Effects of Environmental Strategy, Environmental Uncertainty and Top Management's Commitment on Corporate Environmental Performance: The Role of Environmental Management Accounting	Case studies on companies China , Indonesia and France	Companies that implement accountancy green tend own performance more environment Good
13	Khan et al. 2021. Does Adoption of ISO 56002-2019 and Green Innovation Reporting Enhance the Firm's Sustainable Development Goal Performance? An Emerging Paradigm	Quantitative - Analysis of secondary data	Companies that implement accountancy green own more market value tall



14	Hao et al. 2023. Innovation with Ecological Sustainability: Does Corporate Environmental Responsibility Matter in Green Innovation?	Quantitative - Linear regression	Accountancy green impact positive to performance environment company in India
15	Dana et al. 2021. Increasing Productivity and Sustainability of Corporate Performance by Using Management Control Systems and Intellectual Capital Accounting Approach	Qualitative - Literature study	There is connection positive between accountancy green and performance business company

First, research from Stefan et al. (2017) which reveals that necessity consider deep stakeholder theory discuss business case concept for sustainability. Distinguish between 4 types of business cases based on definition success business and separation performance business and performance continuity. One of the findings distinguish between 4 types of business cases, namely *business case of sustainability*, *business cases for sustainability*, *business cases for stakeholders management* and *Stakeholder business cases for sustainability*. Apart from that, it also has a broad perspective in evaluate benefit continuity for business, with consider various holder importance and definition success diverse businesses. In weaving success business need understood in a way broad, not only limited to aspects financial and group holder stock, but covers creation mark for all holder interest. Trade-offs occur reflect conflict mark from holder different interests, and solutions as well as creation mark achieved in relation between holder interest. Environment business and regulations created by stakeholders' interest influence the effect economy from activity social and environmental company. Connection positive or negative between performance environmental and social company with performance finance is focus main study previously about case related business with continuity. According to Lots research, cases business similar with creation mark finances, often only for holder share as holder interest.

The concept of "case business for sustainability", which emphasizes that success business can and should achieved through design intelligent from activity environmental and social volunteer. Business objectives, according to theory holder interests, is create mark for all holder interest. According to theory holder interests, business must defined as success No only based on profit financial for holder share. Four type case business in context continuity can identified: case continuity focused on maximizing profit for holder share; case sustainability and management holder interest focuses on creating synergy between objective environmental, social, and economic; and cases sustainability and management holder interest focused on maximizing In addition, this advantage reject separation performance business and sustainability.

Second, research Haslinda, et.al. (2006). Study this analyze practice disclosure environment company registered in Malaysia for now motivation company for participate in not quite enough answer environment. Found environmental data in report fifty years company top in Malaysia interpreted through analysis content and discourse. The result show that a number of factor push disclosure volunteer. This includes concern holder interests, concerns to Environment Company, compliance to regulation, improvement mark holder stock, and repair Operation Company. By overall, research this give understanding about practice reporting environment in developing countries like Malaysia as well influencing factors Participation Company in problem environment.

Third, research Christine and Zaneta. (2005). in its findings the UN Sustainable Development Division and the Federation Accountant International (IFAC) develops draft accountancy management environment. After used in studies cases in industry Austrian cars, this idea has develop become tool accountancy for management continuity. This article ended with discussion about experience related Lithuanian companies with accountancy management continuity. Accounting and reporting continuity is group related accounting and reporting with purposeful activities, methods, and systems For record, analyze and report impact financial and social as well as impact ecological and social from something system economy. Tool for help organization become more sustainable is accountancy management sustainability, which emphasizes benefits, risks, and costs. It expands accountancy finances and costs conventional for consider consequence sustainability at the level company. Assessment method cost sustainability is discussed in article this differentiate internal costs of the organization from cost external. Results from 18 companies industry important in Lithuania shows that cost environment far taller than reported by the system accountancy conventional. Accountancy management continuity considered as the tool offers Lots opportunity for integrate objective environment to in system existing business.

Fourth, research Amer Shakkour, et al. (2018). Explain studies descriptive analysis literature moment this about development sustainability and accounting environment. Studies show that most organization ignore cost significant environment. Accountancy practice Effective green is essential. Additionally, for right obligations arising from scheme trading emission in accountancy carbon finance, accountant own authorities who do not questionable in the field reporting finance. Finally, a conclusion from review show that practice accountancy an effective environment is essential for development sustainable. This is especially so look at the costs tax



environment and environment, costs carbon dioxide, cost and appreciation service ecosystem, and costs guaranteed water pollution development sustainable.

Fifth, P. Bartelmus (1992). Explain accountancy integrated environmental-economic environment For growth economy and development sustainable. He explain draft growth economy sustainable, defined as enhancement product domestic with take into account consumption of artificial capital and depletion of natural capital, with notes that progress technology, substitution, invention source Power nature, and change pattern consumption can offset past tendencies. Sustainable development, which involves achievement of fulfillment targets need man without violate capacity source Power natural period length, quality threshold environment, and standards equality social. He explain measurement performance economy sustainable with use accountancy green, which integrates cost environment to in aggregate accountancy like product domestic net. Application accountancy integrated, incl accountancy costs and internalization cost environment at level micro, as well analysis aggregate and growth in levels macro. He opinion that accountancy integrated own limitations in evaluation monetary objective non- economic development, so evaluation social through setting targets and standards is also necessary For analysis comprehensive development.

Sixth, Saeidi et al. (2015). Not quite enough answer social corporate (CSR) impact on results finance company. Over the years, a number of studies has investigate connection direct between CSR and performance finances, however findings they No consistent. Someone found it connection as neutral, negative, or positive. In research this, three factor mediation proposed: excellence competitiveness, reputation, and satisfaction customer. With use sample from 205 companies' manufacturers and consumers in Iran, the results show that CSR has connection mediation full with performance finance and excellence competitive. Superiority competitiveness and reputation mediate the influence of CSR on performance finance. Findings show that service customers (CSR) can increase performance finance in a way No direct through enhancement superiority competitiveness and reputation, followed by improvement satisfaction customer. This conclusion show that CSR can role in increase Performance Company in a way No direct.

Seventh, D. Ellison, et al. 2011, explained that framework accountancy more carbon Good required for balancing interests, increase efficiency and effectiveness framework Work mitigation change climate, and encourage use source Power balanced forest. Practice accountancy carbon moment This No give award or even adequate recognition to potency mitigation and adaptation change climate from forests and industry related forestry. When this is negotiation international part big concentrate on a purposeful plan for prevent rapid deforestation, esp through REDD+ and prevention deforestation. However so, things currently walk to right direction in push framework accountancy carbon based land covered all, use national LULUCF inventory, and expanding practice accountancy For enter all pool carbon main. However, with consider fully all LULUCF activities, improvement incentive For forests and resources Power based forestry can be very helpful framework lack of work source power (REDD+) or less utilized by international investors (component forestry from mechanism development clean or CDM). Accountancy carbon for product wood harvest is another part of scheme big practice LULUCF accounting. Without subtraction important second this in framework bargaining, attitude against LULUCF of a number of party possibility will continues.

Eighth, research P. Anex & JD Englehardt. (2001). Give overview of predictive Bayesian models for accountancy environment for evaluate costs Very no environment sure, like cost accident environment and costs secondary caused by accidents the. For estimate distribution probability for frequency and size PCB transformer accident, Bayesian model is used for combines historical data, estimates costs are based on engineering models, and assessments subjective. Distribution probability This Then combined in the spreadsheet Monte Carlo model results are compared for help taking decision with use various size risk. Model offers method for business for enter risk Very no environment Certain to in management strategy risk and accounting programs cost full they.

Ninth, research by Eugen, et.al. (2015). Explain that continuity to in decision investment and systems management , relevance enter procedure base to in culture company , and the forces that drive it company For adopt practice business sustainable. Study this concentrate on how effort continuity increase Performance Company, how? Involvement finance from operation sustainability and positioning, and how values play role important in Policy Company. Study this also provides proof factors that lead to success pattern business sustainable, a process in which stakeholders interest influence behavior continuity business, and relationships between growth economy and environment. This study give contribution theoretical and methodological to importance development sustainable for business sector private, relationship between performance company and management environment, and factors important determinant commitment company to innovation sustainable.

Tenth , (Kamara & Pratt, 2023) provides description about studies causes and impacts categorization cost to accountancy management environment (AML) at Sierra Mineral Holdings Limited in Sierra Leone. By specific, focused on costs environment moment this is what is paid for For produce report environment, developing compliance strategies, and also reviewing in a way critical use system management knowledge in accountancy management environment. Findings from studies this disclose that There is high compliance from Sierra Mineral Holdings Limited with payment on cost For produce report environment. This study develop cause and effect imaginary and posited possible solution For building a compliance strategy for Sierra Mineral Holdings Limited

because they No own internal audit department. Besides that increase system management knowledge on performance A organization.

Next, Gonzalez & Peña-Vinces, (2023). Give explanation to system accountancy proposed green accounting system for applied in developing countries like Colombia. System accountancy finance moment this is just focuses on aspects finance company without take into account information environment like costs and expenses related environment. Framework system accountancy green (GAS) which considers impact environment from Activity Company in system accountancy. Additionally, studies explorative conducted on 150 companies industrial and commercial in Colombia. The result show that 100% of company the Not yet apply practice environment in system accountancy they. With exists system accountancy green (GAS) will help search quantification accountancy environment, all at once push more production clean for increase quality environment. GAS proposed can adapt with system accountancy finance whatever you want reflect impact environment in report his finances.

Twelfth, research Latan et al. 2018. Describe influence positive and significant between source Power organization (environmental strategy company, commitment management peaks, and uncertainty environment) towards use of EMA, which in turn can increase performance Environment Company. As for the findings indicated that the EMA is useful and important tool For give information To use reach performance environment companies that excel in Indonesian companies and findings this is also appropriate For companies operating in other countries in matter develop related abilities with uncertainty perceived environment For can manage EMA tool and, as the consequences, for increase performance environment organization.

Thirteenth, research by Khan et al. (2021), explains that application reporting innovation green (green innovation reporting) and systems management ISO 56002-2019 innovation for increase performance objective development company's sustainable development goals. Reporting innovation green covers reporting about innovation product green, green process, service green, and technology green. Application reporting this expected can increase transparency activity Business Company and trust holder interests, as well in a way direct contribute to achievement objective development sustainable like action climate, responsible consumption and production answer, etc. Adoption system management ISO 56002-2019 innovations are also expected can moderate connection between reporting innovation green and performance objective development sustainable company. System this push company For Keep going do innovation green that will contribute to achievement objective continuity.

Fourteenth, research by Hao et al. (2023). CER has different "push" and "incentive" effects on deep CGI different periods. The "urge" effect occurs in period short Because cost obedience environment, meanwhile an "incentive" effect appears in period long . Financing constraints mediating the CER process drives CGI. CER can lighten up constraint financing through delivery signals and effects reputation. CER has varying effects on different types of CGI. The "incentive" effect of CER is bigger and left behind for innovation green substantive than strategic. On Innovation green company important for reach growth economy sustainable green. CER can push innovation green company and help company reach superiority competitive green. With disclose information environmental and fulfilling not quite enough answer Company environment can reduce footsteps ecology them and achieve more growth sustainable in a way economic, social, and ecological. Even Accountancy green can help company in disclosure information environment and assessment performance environment for supports CER and innovation green. This includes practice like *carbon accounting* and *life cycle assessment*.

Fifteenth , Dana, et al., (2021) . System control management is system in the company that collects and uses information for evaluate performance various source Power company like source Power human, physical, financial. Application system control management in field management quality useful for explain change what is needed for maintain level high quality. Another useful approach for evaluate performance various source Power company like asset not tangible is approach intellectual capital accounting. Intellectual capital is asset not form that creates mark for business units and is one factor main in create superiority competitive for company. Attention and focus on intellectual capital in organizations and companies is one of deep fundamental segment chain mark going to creation mark. Accurate measurement and disclosure of intellectual capital make managers and stakeholder's interest success in operate organization.

4. CONCLUSIONS, IMPLICATIONS, RECOMMENDATIONS, AND LIMITATIONS

Deep conclusion research This show that enter mark continuity to in practice business and accounting are very important, and show that continuity covers effect environmental and social, no only financial. The result support idea that companies that understand and include continuity to in business strategy they can produce profit period long for all holder its interests. Apart from that, practice like accountancy carbon, sustainability, predictive Bayesian models, and CSR help performance business. For reach continuity business period length, usage careful methodology and understanding deep about impact financial, environmental, and social are very important. For reach objective development sustainable, element environment must entered to in practice accounting and management. A sustainable, effective and responsive organization to challenge environment can formed through



implementation systems and practices like accountancy green, management environment, innovation green, and bear it answer Environment Company. So that with apply practices this can help business optimizing performance economic and permanent guard not quite enough responsible to the environment.

Implications research this research how accountancy green correlated with development business sustainable. It has significant impact on practice business and development sustainable economy because give more understanding Good about draft accountancy green. This will also happen help practitioner accounting and management designing system possible accounting company measure, report, and manage impact their environment experience. Additionally, research. This can help business create more sustainability strategies directed, obedient regulation environment, and improve reputation they with practice responsible business answer. Study this can profitable performance finance business in period long because steps continuity can create mark add and advantage competitive. Study about accountancy green No only give outlook academic, but also helpful change in practice business for build friendly company environmental and sustainable. With Thus, research this can push adoption practice business more green expansive and encouraging innovation friendly technology environment.

Recommendation research accountancy green become base reporting finance for guide business going to continuity. In situation like this, business expected apply system accountancy expansive green that involves evaluation impact economic, social and environmental from operation. Change framework accountancy carbon, apply metric continuity for taking decision investment, and implement accountancy management continuity is a number of action real. In addition, company expected for apply practice reporting innovation green in accordance with standard international such as ISO 56002-2019. Therefore it, improves transparency and involvement all holder interest will help business build reputation, improve superiority competitive, and optimize performance financial period long.

As for limitations in research this about continuity business often faced with many limits, which can bother generalization results. One of obstacle main is limited data and techniques, which can limit validity findings. In addition, factors environment difficult external measured and entered to in accounting and policy Models Company. Another challenge including difficulty measure impact continuity in a way quantitative, amount limited sample in a number of studies cases, and difficulties using Bayesian models for manage uncertainty cost environment. Focus main other is application standard such as ISO 56002-2019 and ensure that Corporate Environmental Responsibility (CER) measurements and reports are consistent. Therefore that's important For understand limitations this is for results study can interpreted with true and possible development more methods efficient in the future.

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