

Implementation of Environmental Accounting in Achieving Social Responsibility at Tourist Attractions in Bandar Lampung

Implementation of
Environmental
Accounting

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ABSTRACT

This research was motivated by the author's desire to study environmental accounting at Batu Putu Bandar Lampung tourist attraction. Tourist Attractions in Bandar Lampung are experiencing rapid progress, this is evidenced by data from the City Government of Bandar Lampung which states the continued increase in the number of visitors or tourists who come. Along with the increase in the number of tourists it raises the question of whether the company is responsible for the environment around the attraction. The problem formulated in this study is how to implements environmental accounting in Batu Putu tourist attraction, then how the methods used in the recognition of environmental costs and what social responsibility looks like. The study had 6 samples that were considered to meet the criteria. The method used is qualitative analysis by data collection through interviews and observations. The results obtained in this study are some companies have implemented cost accounting with PSAK-appropriate methods and have contributed to realizing social responsibility.

Keywords: Environmental Accounting, Corporate Social Responsibility, Tourism

ABSTRAK

Penelitian ini dilatarbelakangi oleh keinginan penulis untuk mempelajari akuntansi lingkungan di objek wisata Batu Putu Bandar Lampung. Tempat Wisata di Bandar Lampung mengalami kemajuan pesat, hal ini dibuktikan dengan data dari Pemerintah Kota Bandar Lampung yang menyatakan terus meningkatnya jumlah pengunjung atau wisatawan yang datang. Seiring dengan peningkatan jumlah wisatawan, menimbulkan pertanyaan apakah perusahaan bertanggung jawab atas lingkungan di sekitar objek wisata. Masalah yang dirumuskan dalam penelitian ini adalah bagaimana impementasi akuntansi lingkungan di objek wisata Batu Putu, kemudian bagaimana metode yang digunakan dalam pengakuan biaya lingkungan dan seperti apa tanggung jawab sosial itu. Penelitian ini memiliki 6 sampel yang dianggap memenuhi kriteria. Metode yang digunakan adalah analisis kualitatif dengan pengumpulan data melalui wawancara dan observasi. Hasil yang diperoleh dalam penelitian ini adalah beberapa perusahaan telah menerapkan akuntansi biaya dengan metode psak yang tepat dan telah berkontribusi dalam mewujudkan tanggung jawab sosial.

Kata kunci: Akuntansi Lingkungan, Pertanggung Jawaban Sosial, Tempat Wisata

INTRODUCTION

The tourism sector in Indonesia makes an important contribution to the formation of GDP, foreign exchange earnings and employment (Nugroho, 2020). The more tourists

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who visit a tourist spot, it will provide benefits and support the development of businesses carried out by residents, including improving the welfare of residents (Basri, 2019). Lampung is one of the provinces most frequently visited by tourists. The natural charm of the city of Bandar Lampung is starting to attract the interest of both local and foreign tourists. This is proven by data from the Lampung Province Tourism and Creative Economy office which shows that tourist attractions in Lampung are increasingly developing, with visitors continuing to increase. With the development of tourism in Bandar Lampung, this will be accompanied by an increase in income from these tourist attractions. This increase has a progressive impact on tourist attractions so that tourist attraction owners should pay attention to the positive and negative impacts of the existence of their business on the environment.

Environmental problems are experiencing rapid development which has implications for changes in the needs of stakeholders (Khoirina, 2016). Environmental accounting plays an important role in facilitating companies to be able to disclose environmental costs in their financial reports. Environmental accounting is regulated in a financial system, namely the System of Environmental-Economic Accounting (SEEA) and Experimental Ecosystem Accounting (EEA), which is a statistical framework that can be used as a tool to measure the role of an environment or ecosystem, as well as its recognized influence on the economy. internationally (Etjih Tasriah, 2019). The negative impact of economic development on the environment has become a major public concern throughout the world. It appears that this greater attention may lead to increased costs and therefore reduced profits (Magara et al., 2015). Environmental Management Accounting (EMA) considers the environment into company decision making. Internal environmental costs included in the reporting will trigger the company to try to maximize its profitability to cover the environmental costs needed. The company can then be guided in maximizing its long-term profits by taking external environmental costs into account, especially if these costs need to be internalized in the future.

Farouk et al., (2012) in their research found that Environmental Management Accounting is likely to be able to support decision making in companies regarding better environmental performance today, through structured cost assessments that support effective decision making. Researchers have agreed to develop an ecosystem account by explaining the definition of ecosystem services in an accounting context, allocating institutional sectors; and treatment of degradation, rehabilitation, and ecosystem services (Shakkour et al., 2018). In their research (Abdulrahman, 2021) and (Ogbonna et al., 2020) concluded that by implementing environmental accounting, companies have contributed to maintaining the sustainability of the surrounding ecosystem.

Environmental accounting records that include elements of environmental costs are a form of company responsibility in protecting the environment. In managing a company, social responsibility is considered important because it is a manifestation of the company's commitment to society (Anastasia & Anizar, 2022). A company's social responsibility is not enough just to aid or compensation but also to report all social activities and responsibilities in financial reporting. Social responsibility in a company can be assessed from the company's environmental performance (Putra, 2018). (Meiyana & Aisyah, 2019) stated that the more social activities a company carries out, the better its financial performance will be. One of the social activities that the Company can carry out to protect the environment is by processing waste, providing clean water filtration, providing rubbish disposal sites, making appeals to protect the environment.

Carroll & Buchholtz, (2000) define corporate social responsibility as encompassing the economic, legal, ethical, and charitable expectations placed on organizations by society at a particular point in time. According to (Carroll, 1991), satisfaction of economic responsibility is thus required of all companies. Legal responsibility is required of all companies that wish to be socially responsible. Ethical responsibilities include activities and practices that are expected or prohibited by members of society even if they are not codified into law. This ethical responsibility includes responsibility for maintaining the sustainability of the ecosystem in the area around tourist attractions. Meanwhile,

philanthropic responsibility is solely desired by the company without being expected or asked for.

Tourist attractions have an important role in educating students to help preserve the environment for sustainability in the future. This research was conducted with the aim of analyzing the extent to which environmental accounting is implemented in the Batu Putu sub-district, Bandar Lampung City, and what form of social responsibility the tourist attraction carries out in running its business.

The theories used in this research include Stakeholder Theory. In developing stakeholder theory, (Freeman, 1983) built the stakeholder concept into two models. The basic concept of stakeholder theory is that a company's success depends on management's success in establishing relationships with stakeholders. Stakeholder theory brings companies to an increased level of environmental awareness which is a necessity for companies to expand company development. The focus of stakeholder theory in environmental accounting is to discuss environmental cost elements and their inclusion in financial statements.

Positive Accounting Theory (Scott, 2000) states that accounting theory attempts to create a good prediction in accordance with actual conditions. Furthermore, Godfrey et al (2010) stated that positive accounting theory attempts to provide answers to questions related to economic and accounting perspectives, one of which is the question of whether the costs incurred by the company are commensurate with the benefits obtained in accordance with the chosen cost recognition method. Positive Accounting Theory is a theory that draws explanations or reasoning so that it can scientifically show the validity of accounting statements or phenomena presented as they are according to the facts. The facts that occur are used as goals or targets. Positive accounting theory forms a belief that reality or social realities exist separately from individuals who tend to have their own characteristics or essence.

Social Responsibility Theory (Carroll, 1991) reveals that social responsibility (CSR) is a layered concept, consisting of levels of interconnected aspects, namely:

1. Economic responsibility, that a company must do business at least to cover daily costs.
2. Legal responsibility that the company must not be involved in illegal activities and must comply with statutory provisions.
3. Ethical responsibility describes a company's need to act fairly and ethically on the law.
4. The fourth level is called philanthropic responsibility, which describes the involvement of the company's creative community towards societal expectations.

To survive a company must adhere to the first two levels, the third level is a moral action that is important to be accepted by society and the fourth level is purely voluntary, but socially desirable. CSR in principle falls into four stages.

The framework for thinking in this research is as follows:

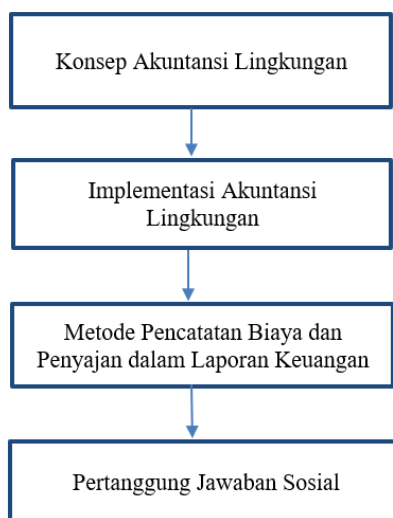


Figure 1. Research Rationale Framework

RESEARCH METHODS

This research design is qualitative research using observation techniques to directly see the models and methods for recording company financial reports and recording environmental costs applied to tourist attractions in Bandar Lampung. Then the researcher conducted interviews to dig up deeper information from the sources, who in this case were part of the financial records at the tourist attraction. After obtaining the data the author adjusted it to the theory used in this research. The data obtained was then reviewed based on the theories and approaches used in this research. The data analysis method that the author will use in this research is the comparative descriptive analysis method. This method is carried out by the researcher explaining the findings sourced from data collected in the field, then the author compares the data with the methods used in the application of environmental accounting and connects it with theories developing in academic circles regarding the implementation of environmental accounting. After looking at the implementation of environmental accounting, the author continues to observe the extent of the company's role in implementing social responsibility or CSR. Data was analyzed using an interactive analysis model. This interactive analysis model allows researchers who conduct qualitative research to carry out analysis while in the field or after returning from the field to carry out the analysis (Miles et al., 2014). This research was conducted at 6 tourist attractions in Batu Putu District, Bandar Lampung City. The author chose 6 tourist attractions to be used as samples in this research on the basis that these tourist attractions have made regular financial reports.

Table 1. Tourist Attractions in Batu Putu District, Bandar Lampung City

No.	Name	Attractiveness	Visitor Activities
1	Sukadana Ham Peak,	City View Bandar Lampung	Enjoy the Natural Panorama and Panorama of Bandar Lampung City (Sky View City), Hiking.
2	Sukadana Ham Village, West Tanjungkarang	The richness of flora and forest plants	Enjoy the beauty of nature, Camping, and observing the diversity of flora and fauna fauna
3	Wan Great Forest	Panorama of nature and water Plunge	Enjoy the Natural Panorama and Cityscape Bandar Lampung, Camping.

4	Abdurahman, Sukadana Ham Village, West Tanjungkarang	Panorama of nature and attractions Animal	Seeing various animals, Natural Panorama.
5	Waterfall Tourist Attraction	Breeding place butterfly	Enjoying the beauty of nature, observe the butterfly fauna of Sumatra as well rest.
6	Batu Putu, Jl. Raya Batu	Swimming, natural atmosphere	Swimming, eating at a restaurant, fishing, enjoy the natural rural atmosphere.

Source: Data processed by researchers, 2022

RESEARCH RESULT

Implementation of Environmental Accounting

From the results of observations made by the author at 6 tourist attractions in Batu Putu District, Bandar Lampung City, it was found that the six Batu Putu tourist attractions had prepared financial reports according to standards. Some tourist attractions record using the accrual method where records are made when a transaction occurs even though cash has not yet been received and disbursed. Meanwhile, several other tourist attractions record using the cash basis method, that is, transactions are not recorded before cash is received and disbursed by the company.

Income at this tourist attraction in Batu Putu is obtained from sales of entrance tickets, the average price of which is around Rp. 10,000 up to Rp. 40,000. Income can also be obtained from renting merchandise stalls and selling food or drinks sold in the tourist attraction area. Income will increase rapidly during weekends and national holidays, but since 2020 income has decreased due to the Covid 19 pandemic which has made this tourist area empty of visitors. Despite this, tourist attraction operational activities continue to run and generate income and costs.

Table 2. Application of PSAK 1

No.	PSAK 1	Sampel 1	Sampel 2	Sampel 3	Sampel 4	Sampel 5	Sampel 6
1.	Statement of financial position at the end of the period	√	√	√	√	√	√
2.	Statement of profit or loss and other comprehensive income for the period	√	√	√	√	√	√
3.	Report on changes in equity during the period	√	√	√	√	√	√
4.	Cash flow statement for the period	√	√	√	√	√	√
5.	Notes to financial statements,	X	√	X	X	√	X

Source: Researcher Observation Data, 2021

The application of environmental accounting also occurs at tourist attractions in Batu Putu, this is proven by the costs related to environmental maintenance both within the tourist attraction and in the external environment around the tourist attraction. Based on the results of interviews and observations, researchers still lack understanding of environmental accounting records, causing environmental accounting treatment to be less applied in the presentation of financial reports.

The environmental cost identification used in this research is proprietary theory (Hansen and Mowen, 2009), which states that cost identification consists of environmental prevention costs. These are costs for activities carried out to prevent the production of waste and/or rubbish which causes environmental damage. Environmental detection costs (environmental detection costs). These are costs for activities carried out to determine whether the company's products, processes and other activities meet applicable environmental standards or not. Internal environmental failure costs (environmental internal failure costs). These are costs for activities carried out due to the production of waste and rubbish, but not disposed of into the external environment. Environmental external failure costs. These are costs for activities carried out after releasing waste or rubbish into the environment. External failure costs can be further divided into realized external failure costs and unrealized external failure costs.

Environmental Prevention Costs Tourist attractions in Batu Putu, Bandar Lampung City generally have environmental prevention costs. The author provides an understanding of environmental prevention costs before respondents answer and shows the recording of these costs in financial reports. Environmental prevention costs are costs incurred by companies to prevent the emergence of waste or rubbish that causes environmental damage. Almost all samples recorded these costs in waste processing costs, either under the account names sokli costs, cleaning costs, and other costs aimed at minimizing waste or rubbish that damages the environment. This can be interpreted as meaning that all samples in this study have recorded environmental prevention costs in the application of environmental accounting in accordance with the principles of social responsibility theory which is used as one of the references in this research.

Environmental Detection Costs From the results of observations and confirmation from respondents, it is known that all samples apply environmental detection cost indicators. These tourist attractions have improved the company's conditions to pay more attention to the environment and provide sustainability to the surrounding environment. The costs recorded can be the costs of planting mangrove forests for coastal tourist attractions, the costs of filtering river water and the costs of reforestation at tourist attractions to keep the city of Bandar Lampung fresh in accordance with government recommendations to green the earth. It can be concluded that all tourist attractions in Bandar Lampung have provided environmental detection fees. Environmental detection costs are costs budgeted to determine whether the company has carried out its operational activities in accordance with applicable environmental standards.

Internal Environmental Failure Costs Environmental failure costs are costs for activities carried out due to the production of waste and rubbish, but not disposed of into the external environment. This fee is made by tourist attractions to deal with waste by destroying the waste or rubbish within the tourist attraction. From the results of observations, it is known that there are 2 tourist attractions out of 6 tourist attractions that the researchers observed did not incur internal failure costs. There are two tourist attractions that do not incur internal failure fees because the waste generated from these locations is only collected and then taken away by local city cleaners. The only costs incurred are cleaning service or OB costs. This was done because it was feared that if waste processing was carried out in that place it would disturb the comfort of tourists. Meanwhile, other tourist attractions have carried out their own waste processing and prepared budgets for processing the waste.

External Environmental Failure Costs These external environmental failure costs are costs incurred because the business emits waste or pollutes the surrounding environment. To prevent environmental damage, tourist attractions incur these costs. From the results of observations, it is known that there are 3 tourist attractions that incur this fee. The accounting department at one of the tourist attractions explained that the river water used by visitors for bathing and camping is often polluted, so the company requires additional costs to filter the river water which will flow outside the tourist destination and will be used for the daily activities of residents. The two tourist attractions observed had the same waste problem, namely animal waste, or protected animals at that location. These two

tourist attractions require an additional fee to use a drum cleaning service to collect animal waste and deliver it to a place where the waste is processed into fertilizer. Meanwhile, 8 other samples stated that there was no waste coming out of the tourist spot which polluted the surrounding environment.

Based on the results of the analysis presented above, the author draws the conclusion in this research that the implementation of environmental accounting in tourist parks in Bandar Lampung has been implemented well. However, in implementation there are still several indicators that have not been met. This is due to a lack of information and knowledge regarding understanding environmental accounting concepts both from the company management (tourist attractions) and from the financial recording department (accounting section) so that it is not properly identified what costs need to be budgeted to maintain environmental sustainability and responsibility. to the surrounding environment.

Social Responsibility at Tourist Attractions in Batu Putu, Bandar Lampung City

The basic concept of stakeholder theory is that a company's success depends on management's success in establishing relationships with stakeholders. So, in this case, the administrators and management at the Batu Putu Area tourist attraction have tried to build relationships with residents by maintaining conducive environmental conditions and taking responsibility for the environment. Apart from that, the company always provides a budget to provide social assistance in the Bandar Lampung area and support development by obediently paying taxes.

Positive Accounting Theory is a theory that draws explanations or reasoning so that it can scientifically show the validity of accounting statements or phenomena presented as they are according to the facts. So, the results of this research show that most tourist attraction companies in the Batu Putu area have tried to record environmental costs in accordance with PSAK and applicable regulations even though they have not been fully implemented in recording financial reports. Researchers review forms of social responsibility in this research based on theory (Carroll, 1991) which states that social responsibility (CSR) is expressed.

Economic responsibility, that a company must do business at least to cover daily costs. In this case, tourist attractions continue to innovate so that the number of tourists who come continues to increase to get increased income. With high income, the company will be able to provide special costs to protect the surrounding environment. The legal responsibility is that the company must not be involved in illegal activities and must comply with statutory provisions. Tourist attractions in the Batu Putu area, Bandar Lampung City, have valid business permits from the Bandar Lampung City government. The six tourist attractions that are the objects of this research have also been officially registered with the Bandar Lampung City tourism office. To date, of the six tourist attractions observed, no tourist attractions have been involved in legal problems or violated the law in running their business.

Ethical responsibility describes a company's need to act fairly and ethically. A form of ethical responsibility is carried out by tourist attractions by providing permits and opportunities for residents to gain profits by opening supporting businesses around tourist attractions to provide residents with opportunities to support their economy on condition that they pay attention to environmental impacts and cleanliness. The fourth level is called philanthropic responsibility, which describes the involvement of the company's creative community towards societal expectations.

Business premises in the Batu Putu area of Bandar Lampung City often hold agendas to invite communities in Bandar Lampung City, especially in terms of marketing tourist attractions and introducing the beauty of tourist attractions in Bandar Lampung. This business place in the Batu Putu area often invites the "Genpi Lampung" community or the Indonesian charm generation to hold various activities at this tourist spot while introducing the culture and natural beauty of Bandar Lampung City throughout Indonesia.

Based on the results of researchers' observations at tourist attractions in Batu Putu District, Bandar Lampung City, the results showed that all the tourist attractions sampled in this research had carried out activities that were a form of social responsibility. This form of responsibility can be seen from the Company's awareness in preparing special costs for environmental control and aiding local communities in preserving the environment, such as filtering river water so that the water can be guaranteed to be clean for daily use, protecting marine biota and coastal ecosystems. at beach tourist attractions and turning plant waste into fertilizer.

CONCLUSION

Based on the results of the analysis presented above, the author draws the conclusion in this research that the implementation of environmental accounting in tourist parks in Bandar Lampung has been implemented well. However, in implementation there are still several indicators that have not been met. tourist attractions in Batu Putu District, Bandar Lampung City, the results showed that all the tourist attractions sampled in this research had carried out activities which were a form of social responsibility.

Suggestions that researchers can express to business owners or tourist attractions in Batu Putu District, Bandar Lampung City are to be able to update companies and workers to better understand environmental accounting concepts by providing opportunities to attend seminars and training so that companies can apply environmental accounting concepts well. and in accordance with applicable accounting standards. Researchers also suggest to the Bandar Lampung City government to monitor and encourage environmental preservation in tourist attractions in Batu Putu District, Bandar Lampung City so that they can become an attraction for tourists, both local and foreign, to come and increase the income of Bandar Lampung City more strongly.

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