

Green Accounting to Supporting Sustainable Development Goals of Tourism Objects in Bandar Lampung

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ABSTRACT

Government Regulation of the Republic of Indonesia Number 46 of 2017 requires all business sectors to implement environmental instruments in their economic activities. This is in line with the global action formed by the UN in 2015 to be able to realize the sustainability development goals in 2030. The tourism sector is one of the places that can educate the public in environmental conservation. This study aims to analyze the implementation of green accounting and identify the extent of the role of green accounting in supporting the sustainability development goals at tourist attractions in Bandar Lampung. The design of this study is qualitative with documents, observations and interviews in data collection. The sample of this study amounted to 11 tourist attractions in Bandar Lampung that have made financial records according to PSAK no. 1 and applied the principles of green accounting in their financial records. The findings in this study state that the implementation of green accounting in tourist parks in Bandar Lampung has been implemented well and in accordance with the provisions for recording costs in green accounting. However, in the implementation there are still several indicators that have not been met. With the implementation of the green accounting concept in its financial records, tourist attractions in Bandar Lampung have an important role in supporting the SDGs goals that have been set by the world.

Keywords: Green Accounting, Sustainability Development Goals, Tourism, Bandar Lampung

ABSTRAK

Peraturan Pemerintah Republik Indonesia Nomor 46 Tahun 2017 mewajibkan semua sektor usaha untuk menerapkan instrumen lingkungan hidup dalam kegiatan ekonominya. Hal ini sejalan dengan aksi global yang dibentuk PBB pada tahun 2015 untuk dapat mewujudkan tujuan pembangunan berkelanjutan pada tahun 2030. Sektor pariwisata merupakan salah satu tempat yang dapat mengedukasi masyarakat dalam pelestarian lingkungan hidup. Penelitian ini bertujuan untuk menganalisis penerapan akuntansi hijau dan mengidentifikasi sejauh mana peran akuntansi hijau dalam mendukung tujuan pembangunan berkelanjutan pada objek wisata di Bandar Lampung. Desain penelitian ini adalah kualitatif dengan dokumen, observasi dan wawancara dalam pengumpulan data. Sampel penelitian ini berjumlah 11 objek wisata di Bandar Lampung yang telah melakukan pencatatan keuangan sesuai PSAK no. 1 dan menerapkan prinsip akuntansi hijau dalam pencatatan keuangannya. Temuan dalam penelitian ini menyatakan bahwa penerapan akuntansi hijau pada taman wisata di Bandar Lampung telah terlaksana dengan baik dan sesuai dengan ketentuan pencatatan biaya dalam akuntansi hijau. Namun dalam pelaksanaannya masih terdapat beberapa indikator yang belum terpenuhi. Dengan diterapkannya konsep akuntansi hijau dalam pencatatan keuangannya, tempat wisata di Bandar Lampung memiliki peran penting dalam mendukung tujuan SDGs yang telah ditetapkan dunia.

Kata kunci: Green Accounting, Sustainability Development Goals, Pariwisata, Bandar Lampung

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INTRODUCTION

Environmental issues are developing rapidly which has implications for changes in stakeholder needs (Khoirina, 2016). Green Accounting has an accounting concept that tries to add environmental cost factors to the financial records of a company's operational activities. Many business activities currently run their businesses by ignoring poor environmental conditions as a risk of their operational activities (Ria et al., 2023). Therefore, policy makers need to change the policy model by incorporating green accounting into their financial accountability. The main purpose of green accounting is to help business activities understand and manage the good potential between economic goals and environmental goals. Putri & Saputra (2023), in their research found that tourist attractions in Batu Putu Bandar Lampung have implemented the concept of green accounting well. However, the lack of support and role of the government in supporting the implementation of green accounting is an obstacle to maintaining environmental sustainability. Green Accounting is regulated in a financial system, namely the System of Environmental-Economic Accounting (SEEA) and Experimental Ecosystem Accounting (EEA), which are statistical frameworks that can be used as tools to measure the role of an environment or ecosystem, and its influence on the economy which is internationally recognized (Cavalletti & Corsi, 2022). Research on environmental accounting has been widely conducted in developed and developing countries. Farouk et al. (2012), in their research, concluded that Environmental Management Accounting is likely to support decision-making in companies towards better environmental performance today through structured cost assessments that support effective decision-making and a mix of future-proof products, strategies and investments that support the SDGs.

The Indonesian government has now realized and acknowledged the importance of paying attention to the environment in every aspect of economic growth and development. The government issued Government Regulation of the Republic of Indonesia Number 46 of 2017 concerning Environmental Economic Instruments. The government through BPS Indonesia assists this effort by providing various data and statistics to describe environmental conditions in Indonesia, including their relation to economic activities. Since 2016, BPS has implemented the System of Environmental-Economic Accounting (SEEA) into the SISNERLING compilation process (Cavalletti & Corsi, 2022). The implementation process is carried out step by step and then developed sustainably to achieve the Sustainability Development Goals (SDGs).

The implementation of green accounting through SEEA is currently integrated with the Sustainability Development Goals concept program. SDGs are a global action formed by the UN in 2015. SDGs consist of 17 goals to be achieved by 2030 based on 4 pillars, namely: Economic growth and justice, the realization of social development, the existence of natural resource conservation (environmental protection) and the creation of a good governance system. The environment and economy are closely related to realizing the sustainability development goals. Gordon et al. (2018); Katalia et al. (2019), stated that the implementation of the Sustainability Development Goals concept includes maintaining a balance between ecological and economic functions (ecological and economics balance). To realize the role of the economy, it is necessary to realize environmentally based financial accountability. Green Accounting gives companies more responsibility to provide costs for maintaining ecosystems and the environment that are impacted by their business activities (Puspitasari & Rokhimah, 2019; Kusumawardhany, 2022). Based on the explanation and the results of the above thinking, efforts to create environmental conditions that are maintained need to be carried out by protecting or preserving the function of the existing ecosystem. This is a strategy that must be planned in the utilization of natural resources and the preservation of ecosystem functions to support environmental sustainability in the concept of Sustainability Development Goals (Untung, 2021).

The System of Nation Account is a summary of information used to measure economic activities which is an important element in realizing Green Accounting which is surrounded by the environment, one of which is the tourism sector. Shakkour et al.

(2018), stated that it is necessary to develop an ecosystem account by explaining the definition of ecosystem services in the context of accounting, allocating institutional sectors; and the treatment of degradation, rehabilitation and ecosystem services. However, Ogbonna et al. (2020) in their research explained that environmental accounting variables (OSC and ODWDC) do not have a significant relationship with sustainable development in Nigeria. The application of environmental accounting to tourist parks in Bandar Lampung has been carried out well. However, in its implementation there are still several indicators that have not been met. Researchers have not found any research that examines the role of green accounting in supporting SDGs in the tourism sector in Bandar Lampung, which is one of the provinces that is starting to be noticed as a tourist destination for both local and foreign tourists because it has a strategic location and beautiful natural panorama.

LITERATURE REVIEW

Carroll, (1991) stated that social responsibility (CSR) is a layered concept, consisting of levels of interrelated aspects. In this study, the author uses the theory of responsibility because he considers this theory to be related to the application of Green Accounting which is considered a form of corporate responsibility in using resources and the environment in accordance with applicable laws and regulations. By implementing green accounting in its financial reporting, the company has provided special funds for environmental preservation and the risk of environmental damage arising from the existence of tourist attractions that they manage. The theory of social responsibility also relates. The actions of companies that have implemented green accounting are considered to participate in sustainable development efforts for the world in accordance with the principles of SDGs (Maharani, 2022; Ahmad et al., 2023).

Freeman & Reed (1983), defines the stakeholder concept into two models. The first model, stakeholders focus on analyzing the development and evaluation of agreements in decision-making strategies needed for the survival of the company. In this study, stakeholder theory brings companies to increase the level of environmental awareness which is a necessity for companies to expand their development. The main focus of stakeholder theory in environmental accounting is to discuss environmental cost elements and their assessment of inclusion in financial statements (Amalia, 2017). With this environmental cost calculation, the company can maintain comfort and good relations with local residents and visitors to the tourist park. Supporting the surrounding community to have a safe place to live for survival is a form of company participation in supporting the SDGs (Sidi, 2018; Rahmi et al., 2022).

Legitimacy theory is a mechanism that supports organizations in implementing and developing voluntary social and environmental disclosures to fulfill their social contracts that enable the recognition of their goals and survival in a restless and turbulent environment (Sofia, 2018; Carmo & Miguéis, 2022). In this study, legitimacy theory will encourage companies to properly and correctly disclose the environmental costs that have been incurred by the company as a form of social responsibility and concern for the environment. By presenting these costs in the company's financial reporting, the company can directly prove that its business activities are inseparable from its concern for the impacts and risks to the environment.

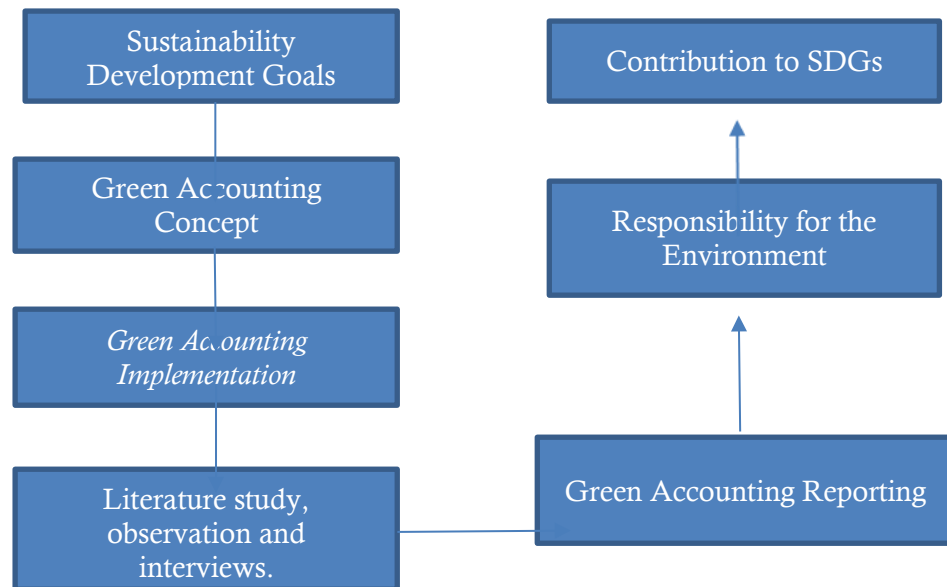


Figure 1. Theoretical Framework of Thought

METHODS

The design of this research is qualitative research with observation techniques to directly see the model and method of recording the company's financial reports and recording environmental costs applied to the sample tourist attractions. Then the researcher conducted interviews to dig deeper information from the sources who in this case are the financial recording section of the tourist attraction. After obtaining the data, the author adjusted it to the theory used in this study. The data obtained was then reviewed based on the theories and approaches used in this study. The data analysis method that will be used by the author in this study is the comparative descriptive analysis method. This method is carried out by the researcher presenting the findings sourced from data collected in the field, then the author compares the data with the methods used in the application of Green Accounting and connects it with theories that are developing in academic circles about the implementation of Green Accounting. After seeing the implementation of Green Accounting, the author continues to observe the extent of the role of financial accountability with the Green Accounting concept in supporting the planned Sustainability Development Goals concept. Data was analyzed using an interactive analysis model. This interactive analysis model allows researchers conducting qualitative research to conduct analysis while in the field or after returning from the field to conduct analysis (Miles et al., 2014). This interactive model is a data analysis process consisting of data collection, data reduction, data presentation, and drawing conclusions as depicted.

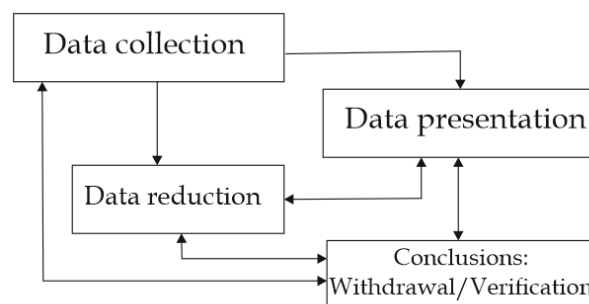


Figure 2. Data Analysis Stages

RESULTS AND DISCUSSION

This section summarizes the information collected in a statistical-descriptive form. In addition, the authors must also present the results of relevant inferential statistics analysis, for example, hypothesis testing, which is applied to data processing. Report the results in detail so that the reader can see what statistical analysis you are using and why you are using it, and to justify your conclusions. State all relevant findings including those that contradict the hypothesis you proposed. Present your findings briefly but each provides sufficient detail to justify the tone conclusions. This allows the reader to understand precisely what you are doing in analyzing the data and why. Observations in this study were conducted to obtain data on financial reports made by the company. Observations made by the author by directly viewing the company's financial reports and then matching the components in the financial reports with PSAK no. 1 concerning the preparation of financial reports. The second stage of this observation, the researcher continued observations on the recording of environmental costs made by the company to be able to see how green accounting is applied to tourist attractions in Bandar Lampung.

Table 1. Implementation of PSAK 1

No	PSAK 1	Sample										
		1	2	3	4	5	6	7	8	9	10	11
1.	Statement of financial position at the end of the period	√	√	√	√	√	√	√	√	√	√	√
2.	Statement of profit or loss and other comprehensive income during the period	√	√	√	√	√	√	√	√	√	√	√
3.	Statement of changes in equity during the period	√	√	√	√	√	√	√	√	√	√	√
4.	Cash flow statement for the period	√	√	√	√	√	√	√	√	√	√	√
5.	Notes to the financial statements	X	X	√	X	X	X	X	√	√	X	X

From this data, it can be seen that the majority of companies have complied with PSAK 1 standards for the preparation of primary financial statements (statements of financial position, profit and loss, changes in equity, and cash flow). However, there are weaknesses in the presentation of notes to the financial statements, where most companies have not fully complied with the provisions of PSAK 1. From the results of the researcher's observations, the sample in this study has identified costs in determining environmental costs. The study uses 4 indicators of green accounting implementation based on Hansen & Mowen (2019).

Table 2. Implementation of PSAK 2

No	Indicator Green Accounting	Sample										
		1	2	3	4	5	6	7	8	9	10	11
1.	Environmental Prevention Costs	√	√	√	√	√	√	√	√	√	√	√
2.	Environmental Detection Costs	√	√	√	√	√	√	√	√	√	√	√
3.	Environmental Internal Failure Costs	√	√	√	√	√	√	√	√	x	√	x
4.	Environmental External Failure Costs	x	x	√	√	x	X	X	√	x	x	x

In general, the application of the green accounting concept to the environmental prevention and detection aspects is quite consistent across the samples. However, the application of environmental failure costs, especially external failures, is less evenly distributed and is only carried out by a few companies. This may indicate that not all companies consider it important or have not experienced significant environmental failures involving external impacts. Based on the results of the researcher's observations on 18 tourist attractions in Bandar Lampung, only 11 tourist attractions in Bandar Lampung were obtained that could be used as samples in this study. The basis used in selecting the main sample in this study was that the tourist attractions consistently made financial reports as a form of accountability both to the owner and to the government in the form of paying taxes. By making financial reports consistently every month and making annual financial reports, the author assumes that these tourist attractions have understood the importance of making financial accountability in accordance with

applicable regulations. By making financial reports in accordance with PSAK, the company will also make records of the costs incurred by the company.

Of the 11 samples of tourist attractions in Bandar Lampung, all have implemented the concept of green accounting and participated in preserving the environment around the tourist attractions. This conclusion was obtained by the author after seeing directly the financial reports that had been made by the company. From the financial report, it is illustrated that several tourist attractions according to table 1 have made financial report components consisting of financial position reports, profit/loss reports, equity/capital change reports, cash inflow and outflow reports, but for notes on financial reports only 3 tourist attractions have made them, namely Taman Wisata Lembah Hijau, Lampung Museum, and Taman Wisata Bumi Kedaton. Based on the results of the author's interview with the finance department in the sample, the number of samples that did not make notes on financial reports was based on the company considering that narrative data notes were not really needed by the company. With this question, all samples that did not make notes on financial reports had relatively the same answer that notes on financial reports were never used and questioned and did not interfere with the company's operations.

Several tourist attractions record using the accrual method where records are made when transactions occur even though cash has not been received and disbursed. While several other tourist attractions record using the cash basis method, namely transactions are not recorded before cash is received and disbursed by the company. Income at this tourist attraction in Bandar Lampung is obtained from the sale of entrance tickets which on average cost between Rp. 10,000 and Rp. 50,000. Income is also obtained from the rental of trading kiosks and sales of food or drinks sold in the tourist area. Income will increase rapidly during weekends and national holidays. All samples in this study have understood the importance of financial reports as a control over the company's finances for the survival of the tourist spot in facing competition. This environmental accountability aims to determine the results of the institution's business and its financial position through the environmental dimension, because the institution has relationships with various community groups, because institutions that take into account their responsibilities to the environment and society by fulfilling their obligations imposed on them from the negative (Abdulrahman, 2021).

To achieve social responsibility, companies are required to implement green accounting in their business activities (Dhar, 2022). Previous researchers have conducted similar research in the tourist area in Batu Putu and found that most of the tourist attractions in the Batu Putu Bandar Lampung area have implemented the green accounting concept well (Putri & Saputra, 2023). From the results of observations and interviews, it was found that all accounting or financial departments in the sample answered that they had heard the term environmental accounting or green accounting, but not all knew the concept in detail. There are several reasons, such as when the author asked the finance department at Wira Garden, the person in charge of financial reports admitted that he did not really understand the concept because he was new to being placed in the financial report department. However, he admitted that he had and often heard the term. Another answer given by the finance staff admitted that they had heard the term in the media but did not clearly understand the principle because there was no responsibility or order from their direct superiors in this case the owner to make an environmental accounting report or green accounting at the tourist attraction. Several other samples admitted to knowing green accounting because of the socialization of online training (webinar) in managing tourism-based company finances and were directly asked to record environmental costs in detail by their superiors such as at the Lampung Museum, Bumi Kedaton Tourism Park and Lembah Hijau Tourism Park. The sample companies have made budgets for environmental costs, such as waste or waste processing, creating recycling places for waste that can still be used and budgeting for cleaning costs.

From the results of the interview, it was found that the Wira Garden tourist attraction for the past 5 years has prepared a budget to filter river water so that the river water flowing

around the tourist attraction which is usually used for daily needs by residents is not polluted by tourist waste. Puncak Mas Tourism Park has prepared a special budget for cleaning staff recruited by the company to be responsible for the cleanliness of the tourist attraction and the surrounding environment. From the interview results it is also known that there have never been any problems between residents and companies caused by the environment in tourist attractions. Local residents accept the existence of the tourist attraction and provide support by adding safe and comfortable conditions around the tourist attraction, for example, they open businesses such as food stalls, accessory shops and so on. Thus, visitors or tourists who come are increasing with the cooperation of local residents. In addition to conducting interviews, the author also conducted observations to prove the truth of respondents' answers during the interview by matching the financial statements with the green accounting concept depicted in table 2, namely the identification table for the application of the green accounting concept. In table 2 there are 4 indicators adopted from those that need to be applied in realizing green accounting according to business management principles. From the table it is shown that all tourist attractions have basically implemented green accounting indicators, but there are only four tourist attractions that have implemented all components of the green accounting concept, namely the Lembah Hijau Tourism Park, Bumi Kedaton Tourism Park, Wira Garden Tourism Park and Lampung Museum. While the other seven tourist attractions still have several components that have not been implemented.

From table 2, it can be seen that all samples in this study have incurred environmental prevention costs. The author provides an understanding of environmental prevention costs before respondents answer and shows the recording of these costs in the financial report. Environmental prevention costs are costs incurred by companies to prevent the emergence of waste or garbage that causes environmental damage. Almost all samples record these costs in waste processing costs, either with the account name of sokli costs, cleaning costs, and other costs that aim to minimize waste or garbage that damages the environment. This can be interpreted that all samples in this study have recorded environmental prevention costs in the application of green accounting in accordance with the principles of the theory of social responsibility which is used as one of the references in this study. From the results of observations and confirmation to respondents, it is known that all samples apply environmental detection cost indicators. These tourist attractions have improved the condition of the company to pay more attention to the environment and provide sustainability to the surrounding environment. The costs recorded can be in the form of mangrove planting costs for coastal tourist attractions, river water filtration costs for the Wira Garden tourist attraction and greening costs at tourist locations to keep the Bandar Lampung city business fresh according to government recommendations to green the earth. It can be concluded that all tourist attractions in Bandar Lampung have provided environmental detection costs. Environmental detection costs are costs budgeted to determine whether the company has carried out its operational activities in accordance with applicable environmental standards.

Environmental failure costs are costs for activities carried out due to the production of waste and garbage, but not disposed of into the outside environment. This cost is made by tourist attractions to deal with their waste by destroying waste or garbage in the tourist attraction. From the results of the observation, it is known that there are 2 tourist attractions that do not create internal failure costs. The Lampung Museum does not create internal failure costs because the waste produced from this place is only collected and then taken by the local city cleaners. The costs incurred are only cleaning service or OB costs. The same thing is done by the Puncak Mas tourist attraction, based on the author's confirmation with the finance department that this tourist attraction only provides cleaning costs that are paid to waste collectors every day. This is done because it is feared that if waste processing is carried out in this place it will interfere with the comfort of tourists. While 9 other tourist attractions have carried out their own waste processing and prepared a budget for waste processing.

This external environmental failure cost is the cost incurred because the business place emits waste or pollutes the surrounding environment. To prevent environmental damage, tourist attractions incur these costs. From the observation results based on table 2, it is known that there are 3 tourist attractions that incur these costs, namely Wira Garden, Taman Wisata Lembah Hijau and Taman Wisata Bumi Kedaton. The accounting department of Wira Garden named Ayu explained that the river water used by visitors for bathing and camping is often polluted so that the company requires additional costs to filter or filter the river water that will flow outside the tourist area and will be used for the daily activities of local residents. Taman Wisata Lembah Hijau and Bumi Kedaton have the same waste problem, namely the waste of protected animals or animals in the place. Both of these tourist attractions require additional costs to use the services of a cage cleaner to collect animal waste and deliver it to the waste processing place into fertilizer. While the other 8 samples stated that there was no waste coming out of the tourist area that polluted the surrounding environment. Based on the results of the analysis that have been presented above, the author draws a conclusion to be able to answer the first problem formulation in this study that the application of green accounting in tourist parks in Bandar Lampung has been implemented well. However, in the implementation there are still several indicators that have not been met. This is due to the lack of information and knowledge about understanding the concept of green accounting both from the management of the company (tourist attractions) and from the financial recording section (accounting section) so that it is not properly identified what costs need to be budgeted to maintain environmental sustainability and responsibility for the surrounding environment.

Nguyen et al. (2018), in their research stated that companies in Thailand have made reports on sustainable development, information on environmental and social responsibility is provided in large and clear in all respects, reflecting the information required in accordance with GRI standards, while companies disclose responsibility information in annual reports, as explained above, the quality of information is relatively low, lack of information on environmental responsibility, published information, lack of evidence, its capacity is very limited. Sustainability Development Goals or often abbreviated as SDGs is a world agenda that is expected to be realized in 2030. The goals to be achieved are formulated by leaders of various countries in the world, namely reducing the gap in life and maintaining environmental sustainability. To find out the extent of the role of green accounting in supporting sustainability development goals, the author has compiled several lists of interview questions related to this to answer the second problem formulation in this study. From this question, various answers were obtained from respondents. More than 50 percent of respondents answered that they knew but did not understand. This answer can indicate that SDGs have not become an important concern for tourist attractions in Bandar Lampung. This is evident from the lack of understanding of the financial section to balance expenditures to support this SDGs program.

Based on the literature study conducted by the author in this study, there are 6 objectives out of 17 objectives as listed on the Indonesian SDGs website in the environmental pillar. The 6th objective is clean water and proper sanitation. Based on the results of the author's analysis of the application of green accounting to tourist attractions in Bandar Lampung, the author concludes that there are tourist attractions that play a role in maintaining clean water and sanitation in the Bandar Lampung environment, namely the Wira Garden, Lembah Hijau and Bumi Kedaton tourist attractions. Provision of funds for filtering river water and processing waste into fertilizer are things that support the creation of SDGs. The 11th objective is sustainable cities and settlements. Based on the results of observations according to table 3.4, it is known that all tourist attractions that are samples in this study have prepared environmental prevention costs by processing and disposing of waste or garbage to the right place. In this case, the tourist attractions that are samples in this study have participated in maintaining the comfort of residential areas around the tourist parks in Bandar Lampung City. The 12th goal is responsible

consumption and production. This cannot be analyzed because the samples in this study are tourist attractions that do not consume raw materials in carrying out their operational activities and carry out production activities for a product. The 13th goal is handling climate change. Based on the observation results in table 3.4, all samples in this study participated in maintaining climate stability by implementing environmental detection costs in different forms. Most have implemented the government's recommendation to plant trees around the tourist area. The 14th goal is the marine ecosystem.

At this point, there are only 3 samples that have a real role in supporting the marine ecosystem, namely coastal tourist attractions. By implementing green accounting in financial records, the tourist attraction has participated in maintaining the marine ecosystem. The 15th goal is the land ecosystem. This 15th goal has been well attempted by tourist attractions in Bandar Lampung because by implementing the green accounting concept, the sustainability of the land ecosystem can be maintained properly. Based on the presentation of the six SDGs goals, it can be proven that by applying the concept of green accounting in its financial records, tourist attractions in Bandar Lampung have an important role in supporting the SDGs goals that have been set by the world. Of the six goals in the environmental pillar, there are 5 goals that have been applied to tourist attractions in Bandar Lampung and 1 goal cannot be analyzed because it does not match the sample business criteria. The results of this study contradict (Ogbonna et al., 2020) who concluded that environmental accounting has not fully influenced the development of sustainability in Nigeria during this study period.

CONCLUSION

The conclusion that can be drawn from this study is that the application of green accounting in tourist parks in Bandar Lampung has been implemented well and in accordance with the provisions for recording costs in green accounting. However, in the implementation there are still several indicators that have not been met. This is due to the lack of information and knowledge about understanding the concept of green accounting both from the management of the company (tourist attractions) and from the financial recording section (accounting section) so that it is not properly identified what costs need to be budgeted to maintain environmental sustainability and responsibility for the surrounding environment. With the application of the green accounting concept in its financial recording, tourist attractions in Bandar Lampung have an important role in supporting the SDGs goals that have been set by the world.

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