JUARA: Jurnal Riset Akuntansi
Prodi Akuntansi FEB Unmas Denpasar
ISSN 2088-3382, E-ISSN 2443-0641
Vol. 16 No. 1 Maret 2026

ADVANCING TOURISM THROUGH GREEN ACCOUNTING IN CULINARY WASTE MANAGEMENT BANGSAL BEACH, SANUR

Ni Made Ayu Maya Puspita[1]
Ni Made Sintya Surya Dewi[2]
Putu Esa Naranata Dewi[3]

[1,3](Politeknik Negeri Bali)
[2](Universitas Mahasaraswati Denpasar)

[1]mayapuspita@pnb.ac.id

Abstract

This study aims to evaluate the effect of green accounting implementation on waste management among culinary businesses in the coastal area of Bangsal Beach, Sanur, Denpasar, in supporting green tourism. This study employed a quantitative approach using a survey method. The research sample consisted of 102 respondents selected through purposive sampling from 34 culinary business units. The data were analyzed using simple linear regression. The results show that green accounting has a positive and significant effect on waste management. The Adjusted R^2 value of 0.738 indicates that green accounting explains 73.8% of the variation in waste management, while the remaining variation is explained by other factors outside the research model. These findings confirm that integrating environmental costs into the accounting system can improve accountability and encourage more sustainable waste management practices. The implications of this study suggest that, for MSMEs, the implementation of environmental accounting through simple ecological cost recording can serve as a managerial instrument to improve operational efficiency and strengthen business legitimacy in ecologically vulnerable tourism areas. This study recommends that business actors and policymakers position green accounting as a strategic approach to coastal environmental preservation.

Keywords: *Coastal Area, Green Accounting, Green Tourism, MSMEs, Waste Management*

I. INTRODUCTION

The rapid expansion of culinary businesses i in the coastal area of Bangsal Beach, Sanur, has transformed the regional economy, yet it has simultaneously created a significant environmental and financial burden. Along this coastline, food stalls, seafood restaurants, and beach cafes act as the backbone of the tourism experience, but they are also the primary generators of organic and non-organic waste. To advance tourism sustainably, these businesses can no longer view waste as a mere byproduct; it must be recognized as a critical environmental cost that requires systematic identification and reporting through Green Accounting (Ajiani & Ayu, 2025).

The presence of culinary businesses in the area of Bangsal Beach plays a vital role in supporting tourism, both as providers of consumption services and as part of the overall tourism experience. However, the increasing operational intensity of these businesses has led to a significant rise in waste volume, which now presents a growing financial and accounting challenge. Data from the Bali Provincial Government and the Indonesian Hotel and Restaurant Association (PHRI) indicate that Denpasar and Badung are the epicenters of waste production in Bali, exceeding 1,200 tons per day, of which 68% is organic food waste. This environmental burden is rapidly transitioning into a direct financial liability due to the gradual closure of the Suwung Landfill (TPA), which will culminate in a total shutdown by December 2025 (Atnews, 2025). This shift necessitates the implementation of Green Accounting as a strategic tool to internalize, identify, and manage these escalating environmental costs. Within the framework of green tourism, culinary operators are increasingly required to manage waste responsibly (Permata & Astuti, 2025), and Green Accounting provides the necessary financial data to transform these environmental responsibilities into measurable managerial decisions.

Green Accounting is an accounting system that integrates environmental aspects into traditional financial practices and reporting (Rizal et al., 2025). Green accounting is also known as environmental accounting or sustainable accounting. This concept expands the focus of accounting beyond financial aspects to include social and environmental dimensions, thereby producing holistic and relevant information for stakeholders (Dermawan & Sisdianto, 2024). Through green accounting, environmental costs such as waste management fees, liquid waste treatment, and the use of eco-friendly materials can be clearly identified and allocated, providing more comprehensive information for managerial decision-making.

Previous research indicates that the application of green accounting has a positive relationship with improved sustainable business practices, including waste management and resource efficiency. However, the majority of these studies still focus on the manufacturing sector, hospitality, or large-scale enterprises, while empirical studies regarding the application of green accounting in small and medium-scale culinary businesses in coastal tourism areas remain relatively limited (Aminarty et al., 2024). This condition indicates a research gap, particularly in the context of culinary businesses that interact directly with coastal environments vulnerable to pollution. This study aims to examine the influence of green accounting

implementation on waste management in culinary businesses in the coastal area of Bangsal Beach to support sustainable green tourism. By addressing the aforementioned gaps, this research provides three key scientific contributions. Theoretically, it enriches Stakeholder Theory and Environmental Accounting Theory by demonstrating their applicability in the MSME culinary sector within a vulnerable coastal context. Empirically, it offers new evidence on how the formal identification and recording of environmental costs can significantly improve waste management effectiveness during a regional landfill crisis. Practically, it provides a scalable framework for culinary operators to implement simplified environmental reporting and serves as a strategic basis for local authorities in Sanur to develop "green" business incentives and sustainable tourism policies.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1 Stakeholder Theory

Stakeholder theory posits that an entity is not merely oriented toward internal needs but has a social responsibility to meet the interests of all parties involved in its business activities (Kasih & Priyastiwi, 2025). The core of this theory emphasizes that fostering positive relationships with stakeholders is essential for enhancing financial success and long-term sustainability (Junjunan et al., 2023). In this study, Stakeholder Theory serves as the primary driver for culinary businesses in Bangsal Beach to implement Green Accounting. One concrete way to maintain these positive relationships is by addressing environmental impacts, which builds legitimacy and trust among tourists and the community. Consequently, effective waste management becomes a measurable manifestation of social responsibility, ensuring a harmonious relationship that supports the image of green tourism (Tuti & Sisdianto, 2024; Yulianthi, 2025; Halim et al., 2024).

2.2 Legitimacy Theory

Legitimacy theory asserts that an entity must align its operational activities with the values and norms of the surrounding society to maintain a "social contract" (Khamilia & Nor, 2022). This implicit agreement demands that businesses prioritize environmental stewardship to secure public support and long-term financial sustainability (Ulfa & Citradewi, 2023). Within this research framework, Legitimacy Theory provides the justification for culinary operators in Bangsal Beach to adopt Green Accounting as a formal mechanism for environmental disclosure. By transparently recording and managing waste, these businesses demonstrate

compliance with local ecological expectations, thereby securing the public legitimacy necessary for business continuity in a prominent tourist destination.

2.3 Environmental Accounting Theory

Environmental Accounting Theory highlights the necessity of incorporating ecological impacts and costs into an organization's accounting system (Schaltegger & Burritt, 2010). This theory argues that business activities generate both economic and ecological consequences that must be systematically recorded. This theory provides the technical bridge between accounting and waste management; it mandates that waste-handling costs (such as collection and disposal fees) be treated as integral parts of the operational cost structure. By applying this theory, culinary businesses can measure the financial consequences of their waste, which directly incentivizes more efficient management practices to optimize those identified costs (Permata & Astuti, 2025;Pambudi & Kuswinarno, 2024).

2.4 Green Accounting

Green accounting is an accounting approach that integrates environmental factors and ecological costs into company activities (Schaltegger & Burritt, 2010). Conceptually, this type of accounting relates to linking environmental cost factors or incorporating environmental costs into business operations. These costs must be charged by the company as they arise alongside the allocation of goods and services to consumers, with the aim of building a healthy and preserved environment (Parwati et al., 2025). As an independent variable, Green Accounting serves as a control tool for culinary operators to identify waste-related expenditures. While previous research shows that sectors such as energy, mining, and manufacturing have implemented green accounting effectively, only the manufacturing sector has shown a significant impact on financial performance (Parwati et al., 2025). Therefore, this study fills the gap in the MSME culinary sector, where accurate cost recording acts as a catalyst for efficiency in waste management strategies (Kurniawan & Ethika, 2024; Yulianti et al., 2023).

2.5 Waste Management

Waste management is defined as a series of activities aimed at organizing and controlling resources to achieve sustainable goals, specifically by minimizing the negative impacts of waste on the environment and society. According to UU Nomor 18 Tahun 2018, this process encompasses a comprehensive cycle: reducing waste generation, sorting, processing, and final disposal in accordance with environmental standards. Effective management is crucial for maintaining public health and

creating a healthy environment by addressing the waste produced by households, industries, and commercial entities (Jauhari et al., 2024). In the culinary sector, waste (which includes organic, inorganic, and liquid waste) is a significant byproduct that must be managed to preserve coastal ecosystems. Implementing robust waste management practices demonstrates a business's commitment to the coastal environment and is a vital component in supporting the long-term sustainability of tourism destinations (Kirana et al., 2024). In this study, waste management serves as the dependent variable that is optimized through the systematic identification and allocation of environmental costs provided by Green Accounting.

2.6 The Relationship Between Green Accounting and Waste Management

The relationship between green accounting and waste management can be explained through a multi-theoretical lens. Based on Stakeholder Theory and Legitimacy Theory, the application of green accounting is a strategic response to fulfill social responsibilities and maintain the "social contract" with the community. By identifying and reporting environmental costs, culinary businesses in Bangsal Beach demonstrate their commitment to coastal preservation, which in turn secures public legitimacy and stakeholder trust (Ulfa & Citradewi, 2023). Furthermore, from the perspective of Environmental Accounting Theory, green accounting serves as a critical managerial instrument. It transforms abstract environmental impacts into structured financial data, allowing operators to perceive waste as a manageable "cost center" rather than a neglected byproduct. This financial visibility encourages business operators to be more aware of their operational consequences and manage waste more effectively to achieve resource optimization (Permata & Astuti, 2025).

Empirical evidence from Yulianti et al. (2023) and Jauhari et al. (2024) supports this relationship, showing that businesses implementing green accounting tend to have more structured and efficient waste management systems, ranging from sorting to final processing. Similarly, studies by Ajiani & Ayu (2025) and Kirana et al. (2024) confirm that accurate environmental cost allocation directly improves the sustainability of tourism areas. Based on the integration of these theoretical and empirical frameworks, the research hypothesis is formulated as follows:

H_1: The implementation of green accounting has a positive effect on waste management in culinary businesses in the coastal area of Bangsal Beach, Sanur

Figure 1
Conceptual Framework of The Research Model
Source: Developed by the Authors, 2026

III. RESEARCH METHODOLOGY

This research was conducted on culinary businesses located along the coast of Bangsal Beach, Sanur, Denpasar City. The criteria for the research locations included: 1) culinary businesses with permanent premises, 2) businesses that have operated for at least one year, and 3) culinary businesses that generate operational waste (organic, inorganic, or liquid waste).

The population of this study consists of 34 culinary businesses in the area of Bangsal Beach. To ensure data quality, the researcher utilized a purposive sampling technique. This method was chosen to involve specific individuals who possess the necessary knowledge and authority regarding the research variables.

The criteria for selecting the respondents were as follows:

1) Business owners or managers: Selected because they hold the primary authority over environmental policies and the decision-making process for implementing green accounting.
2) Accounting or financial staff: Selected due to their direct involvement in identifying, recording, and reporting the environmental costs associated with business operations.
3) Operational employees: Specifically those handling waste, to provide empirical insights into the actual effectiveness of daily waste management practices.
4) Minimum tenure of one year: To ensure the respondents have a comprehensive understanding of the business's long-term operational and environmental cycles.

By selecting three key representatives (Management, Finance, and Operations) from each of the 34 businesses, the total sample resulted in 102 respondents. The unit of analysis in this study is the individual (respondent level), as the research aims to examine the perceptions and professional practices of the personnel directly responsible for the internal implementation of green accounting and waste

management systems. Data collection was conducted through questionnaires using a Likert scale (1 = strongly disagree to 5 = strongly agree)

Table 1
Research Variables and Operational Definitions

Variable	Indicator	Measurement	Source
Green Accounting (X)	1. Environmental costs identification; 2. Environmental costs recognition & recording; 3. Environmental costs; measurement; 4. Environmental costs reporting; 5. Environmental costs use of information	Five statement items	Setiawan & Sisdianto, 2024; Yulianti et al., 2023
Waste Management (Y)	1. Waste reduction; 2. Waste sorting; 3. Waste treatment; 4. Waste disposal; 5. Environmental awareness	Five statement items	Jauhari et al., 2024; Mujiono, 2022

Source: Data processed, 2026

The data analysis and hypothesis testing model used in this study is Simple Linier Regression Analysist. The equation formed from the simple linear regression analysis is as follows:

$$Y = \alpha + \beta X + \varepsilon$$

where:

Y = Waste Management;

X = Green Accounting;

α = Constant;

β = Regression coefficient;

ε = Standard error of estimate.

In this study, sample data were tested using simple linear regression analysis using the analysis tool "Statistical Product and Service Solution (SPSS) version 26.0." This study examined two main variables (green accounting and waste management) measured using a likert scale.

IV. RESULT AND ANALYSIS

Descriptive statistics are presented to provide information regarding the characteristics of the research variables, consisting of the number of observations, minimum value, maximum value, average value, and standard deviation of each research variable. The results of descriptive statistics in this study can be seen in Table 2.

Table 2
Descriptive Test Result

Variable	N	Min.	Max.	Mean	Std. Deviation
Green Accounting (X)	102	5	25	15.28	5.944
Waste Management (Y)	102	5	25	16.33	5.167

Source: Data processed, 2026

The descriptive results indicate that both variables are closer to the maximum value. The mean score for Green Accounting (15.28) suggests that most culinary operators have begun to internalize environmental costs, such as the procurement of eco-friendly materials and waste disposal fees, into their basic financial considerations. Meanwhile, the mean for Waste Management (16.33) reflects a relatively proactive stance in handling operational residues.

Validity Test

The implementation of this validity test uses criteria validity which is calculated through analysis *pearson correlation.* An instrument can be said to be valid if the r value is *pearson correlation* to a total score above 0.30 (Sugiyono, 2016). The value of *pearson correlation* for each variable in this study was >0.30, which indicates that the statement instrument is valid and can be used In this part, the discussion may be presented to address the first problem analysis that has been explained in the previous section.

Reliability Test

Reliability testing is carried out on the instrument by looking at the coefficient value *cronbach's alpha*. A variable can be said to be reliable if it has a value *Cronbach's Alpha* > 0.70 (Ghozali, 2013:48). In the results of the reliability test, all variables used were reliable, as evidenced by the value *cronbach's alpha* obtained >0.70 for each variable.

Normality Test

The normality test aims to determine whether in a regression model, the dependent variable, the independent variable, or both have a normal distribution or not. The value of Asympt. Sig greater than level of significant used (0.05) then the population data is said to be normally distributed. The results of the normality test of the three regression models studied can be seen in Table 3.

Table 3
Normality Test Result

Regression Model	Asymp. Sig.(2-tailed)	Information
$Y = \alpha + \beta X + \varepsilon$	0.200	Normal

Source: Data processed, 2026

Based on Table 3, it can be seen that the significance of the regression model studied is greater than 0.05, so the data is said to be normally distributed.

Heteroscedasticity Test

Heteroscedasticity testing is used to test whether there is inequality in the regression model *variance* from the residual of one observation to another observation. Heteroscedasticity test performed by examining the scatterplot between SRESID and ZPRED to determine whether a specific pattern exists. The heteroscedasticity test can be seen in Figure 2.

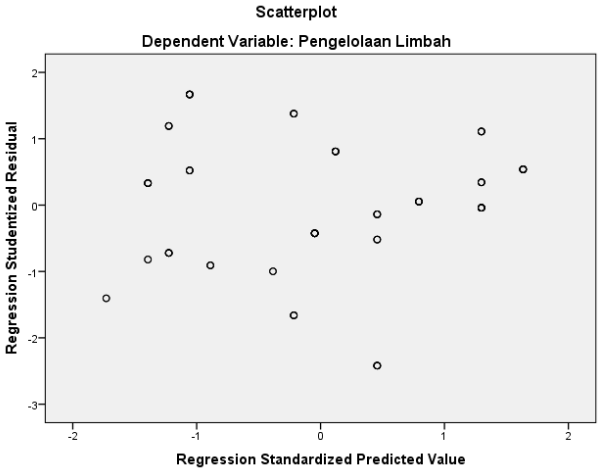

Figure 2
Scatterplot Test Result
Source: Data Processed, 2026

Figure 2 shows that the data points are spread above and below or around the number 0. The distribution of the points does not form a wave pattern that widens, then narrows and widens again, and the distribution is not patterned. Therefore, it can be concluded that there is no heteroscedasticity problem, so a good regression model can be met.

Simple Linear Analysis

The data analysis model in this study is simple linear regression analysis. Simple linear regression analysis was used to determine and demonstrate the application of green accounting to waste management. The results of the simple linear regression analysis are presented in the following table.

Table 5
Simple Linier Analysis Test Result

Model	*Unstandardized Coefficients (B)*	Probability (Sig.)	Hypothesis Test Result
Constant	4,901	0.000	
Green Accounting	0,748	0.000	Supported
Adjusted R^2 = 0,738			
F = 285,196 (Sig: 0.000)			
Dependent Variable: Waste Management (Y)			

Source: Data processed, 2026

Based on the simple linear regression analysis, the research model demonstrates a high level of feasibility. The coefficient of determination, as indicated by the Adjusted R-Square value of 0.738, reveals that the green accounting variable is able to explain 73.8% of the variance in the waste management variable, while the remaining 26.2% is influenced by other variables outside this model. The F-test further confirms the model's fitness with an F-count of 285.196 and a significance level of 0.000 ($p < 0.05$), meaning that the independent variable in this study is simultaneously capable of predicting the waste management phenomenon in culinary businesses within the Bangsal Beach Area. Furthermore, the hypothesis testing results show a regression coefficient β of 0.748 with a significance of 0.000. Since the significance value is well below the alpha of 0.05, the First Hypothesis (H1) is accepted. This finding confirms that a higher level of green accounting implementation (which includes providing a specific environmental budget and recording waste costs specifically in the bookkeeping) leads to an increase in the quality of waste management generated by culinary business operators.

The findings of this study provide strong empirical support for the Stakeholder Theory and Legitimacy Theory that underpin the research framework. From the perspective of Stakeholder Theory, the significant influence of green accounting on waste management indicates that environmental accounting information is not merely a financial record, but a managerial instrument to fulfill the interests of various parties. The positive response of business operators in providing a specific environmental budget demonstrates an awareness that business sustainability depends heavily on the support of stakeholders, including the local community and tourists at Bangsal Beach. By internalizing environmental costs into the accounting system, culinary MSMEs can evaluate their business performance more comprehensively, focusing not only on profitability but also on their contribution to coastal environmental preservation.

Viewed through the lens of Legitimacy Theory, the implementation of green accounting serves as a strategy for MSMEs to gain social recognition or legitimacy from the public. The practice of transparently recording waste management costs demonstrates the efforts of business operators to align their operational values with the environmental norms prevailing in the Sanur area. This builds a positive "social contract," where the business is perceived as responsible and compliant with nature conservation efforts. The practical implication for MSMEs is the importance of standardizing simple bookkeeping that separates routine operational costs from ecological costs. This integration offers dual benefits: increasing accountability in the eyes of the public while serving as a basis for managerial decision-making to reduce material waste (cost efficiency). Thus, green accounting becomes a vital pillar in realizing sustainable green tourism in the Bangsal Beach Area.

V. CONCLUSIONS, LIMITATIONS, AND RECOMMENDATIONS

This study concludes that green accounting has a positive and significant influence on waste management within the culinary sector of the coastal area of Bangsal Beach. Beyond the statistical significance (*Adjusted* R^2 = 0.738), this research provides a critical theoretical contribution by validating the application of Stakeholder Theory and Legitimacy Theory within the MSME context. Empirically, the findings demonstrate that when small-scale culinary businesses internalize environmental costs (such as waste disposal fees and eco-friendly material investments) into their formal bookkeeping, it shifts the management's perspective of waste from an "ignored residue" to a measurable "cost center." This cognitive shift

directly enhances resource efficiency and accountability, proving that green accounting is not merely an administrative burden but a strategic tool for maintaining the "social contract" between businesses and the fragile coastal ecosystem of Sanur.

Recommendations

The study offers several key implications based on the hypothesis tested. For MSME accounting practices, the integration of ecological costs into simple daily journals serves as an important managerial instrument because it allows business owners to identify material inefficiencies earlier, improve cost control, and strengthen long-term operational resilience. For policy and green tourism, the findings indicate that local government support for green tourism in Bali should move beyond physical infrastructure by incorporating financial literacy for sustainability. Training MSMEs to record and report environmental costs can provide a data-driven basis for developing more targeted environmental policies and incentives in coastal regions.

Limitations and Future Research

This research is subject to certain limitations that provide avenues for future inquiry. First, the scope is geographically restricted to the Bangsal Beach area and focused solely on the culinary sector, which may limit the generalizability of the findings to other tourism-related industries like hospitality or water sports. Second, the reliance on self-reported survey data may introduce social desirability bias, where respondents might overstate their "green" practices.

Based on these limitations, future research should expand the scope by conducting comparative studies across different coastal destinations in Bali to examine whether regional tourism intensity affects green accounting adoption. Future studies may also incorporate moderating variables, such as government regulation or green technology adoption, to understand how external pressures or technical capabilities strengthen the relationship between accounting practices and waste management performance. In addition, methodological triangulation through qualitative interviews or longitudinal case studies is recommended to gain a deeper understanding of the specific challenges MSMEs face when transitioning from traditional bookkeeping to green bookkeeping.

REFERENCES

Ajiani, I. P. F., & Ayu, B. D. P. (2025). Green Cost Management pada Desa Wisata: Kajian Akuntansi Manajemen Lingkungan. *Jurnal Ekonomi Bisnis Dan Akuntansi*, *5*(1), 561–572. https://doi.org/10.55606/jebaku.v5i1.5470

Aminarty, F., Tjan, J. S., & Alkam, R. (2024). Analisis Penerapan Green Accounting Dalam Pengelolaan Limbah pada Perusahaan Sektor Perikanan Studi Kasus PT Esaputlii Prakarsa Utama. *Jurnal Ilmiah Akuntansi Dan Keuangan*, *3*(2), 37–47. https://doi.org/10.69679/jian.v3i2.5822

Atnews. (2025). *Krisis Pengelolaan Sampah: Ancaman Nyata Runtuhnya Reputasi dan Masa Depan Pariwisata Bali*. Https://Atnews.Id/Portal/News/26122/Krisis-Pengelolaan-Sampah-Ancaman-Nyata-Runtuhnya-Reputasi-Dan-Masa-Depan-Pariwisata-Bali.

Dermawan, A., & Sisdianto, E. (2024). Akuntansi Hijau di Era Digital: Integrasi Konsep Keberlanjutan dan Maqashid Syariad Sebagai Strategi Keunggulan Kompetitif. *Jemba: Jurnal Ilmiah Ekonomi, Manajemen, Dan Akuntansi*, *1*, 373–386.

Jauhari, I., Leniwati, D., Prasetyo, A., Juanda, A., & Haryanti, A. D. (2024). Analisis Penerapan Green Accounting dalam Pengelolaan Limbah. *TEMA: Tera Ilmu Akuntansi* , *25*(2), 105–116. https://doi.org/10.21776/tema.25.2.105-116

Junjunan, M. I., Jannah, B. S., Lating, A. I. S., & Nawangsari, A. T. (2023). Moderasi Kinerja Lingkungan Pada Hubungan Green Accounting Dan Kinerja Ekonomi. *Equilibrium: Jurnal Ekonomi-Manajemen-Akuntansi*, *19*(2), 119–126.

Kasih, A. T. K., & Priyastiwi, P. (2025). Pengaruh Green Accounting dan Sustainability Report Terhadap Return on Assets dengan Mediasi Investasi Lingkungan. *Juara: Jurnal Riset Akuntansi* , *15*(1).

Khamilia, N., & Nor, W. (2022). Faktor-Faktor Dalam Meningkatkan Pengungkapan Green Banking. *Juara: Jurnal Riset Akuntansi* , *12*(1).

Kirana, S. P., Lasmini, L., & Septiawati, R. (2024). Analisis Penerapan Akuntansi Lingkungan (Green Accounting) pada Pengelolaan Limbah Industri di PT Atsumitec Indonesia. *Al-Kharaj: Jurnal Ekonomi, Keuangan & Bisnis Syariah*, *6*(11). https://doi.org/10.47467/alkharaj.v6i11.3991

Kurniawan, M. P., & Ethika. (2024). Pengaruh Penerapan Green Accounting Terhadap Kinerja Keuangan Pada Perusahaan Energi (Studi Empiris Pada Perusahaan Sektor Energi Yang Terdaftar di BEI 2018-2023). *Kumpulan Executive Summary Mahasiswa Prodi Akuntansi Wisuda Ke 82 Tahun 2024*, *25*(1), 1–3.

Mujiono, S. E. L. (2022). ANALISIS PENERAPAN GREEN ACCOUNTING ATAS PENGELOLAAN LIMBAH MEDIS PADA RUMAH SAKIT UMUM DAERAH Dr. HARYOTO LUMAJANG. *Jurnal Akuntansi Dan Keuangan*, *27*(2), 102–112. https://doi.org/10.23960/jak.v27i2.391

Pambudi, I. S., & Kuswinarno, M. (2024). Mewujudkan Akuntabilitas Lingkungan Melalui Penerapan Green Accounting. *JMA: Jurnal Media Akademik*, *2*(21).

Parwati, K. I., Leniwati, D., Wahyuni, E. D., & Juanda, A. (2025). Penerapan Green Accounting Berbasis Tri Hita Karana Pada Perusahaan Sanken. *Juara: Jurnal Riset Akuntansi*, *15*(1).

Permata, A. Y., & Astuti, R. F. (2025). Peran Green Accounting Dalam Mendorong Praktik Bisnis Berkelanjutan. *Jurnal Akuntansi, Keuangan, Perpajakan Dan Tata Kelola Perusahaan*, *3*(1). https://doi.org/10.70248/jakpt.v3i1.2693

Rizal, M., Amelia, Y., & Permana, N. (2025). Penerapan Green Accounting pada Perusahaan untuk Mendukung Keberlanjutan Lingkungan. *Jurnal Mahasiswa Manajemen Dan Akuntansi*, *4*(1), 193–202. https://doi.org/10.30640/jumma45.v4i1.4127

Schaltegger, S., & Burritt, R. L. (2010). Sustainability accounting for companies: Catchphrase or decision support for business leaders? *Journal of World Business*, *45*(4), 375–384. https://doi.org/10.1016/j.jwb.2009.08.002

Setiawan, L., & Sisdianto, E. (2024). Green Accounting Sebagai Strategi Pengelolaan Lingkungan dan Keberlanjutan Bisnis. *JMA: Jurnal Media Akademik*, *2*(12).

Tuti, R., & Sisdianto, E. (2024). The Role Of Green Accounting In Improving Energy Efficiency And Waste Management. *JICN: Jurnal Intelek Dan Cendikiawan Nusantara*, *1*(5), 8697–8707.

Ulfa, M., & Citradewi, A. (2023). Peran Good Corporate Governance dalam Memoderasi Faktor-Faktor yang Memengaruhi Kinerja Keuangan. *Juara: Jurnal Riset Akuntansi*, *13*(2).

Yulianti, M., Lasminingrat, A., & Setiadi, H. (2023). Green Accounting On Environmental Sustainability Through Waste Management In MSMEs Industry Center Tahu Cibuntu. *Jurnal Riset Bisnis Dan Manajemen*, *16*(1), 1–6. https://doi.org/10.23969/jrbm.v16i1.6215