



## THE STRATEGIC ROLE OF ENVIRONMENTAL ACCOUNTING IN PROMOTING BUSINESS SUSTAINABILITY IN INDONESIA

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(Submitted: September ; Accepted; October ; Published: October)

### ABSTRACT

*Environmental accounting is increasingly recognized as an important strategic instrument for organizations faced with sustainability challenges. This article investigates the utilization of environmental accounting in Indonesian companies, with a particular emphasis on how this practice can improve transparency, operational efficiency, and corporate reputation. Using document analysis methodology, the research examined related reports on sustainability, environmental policies, and government regulations. The results showed that companies implementing environmental accounting successfully achieved reductions in carbon emissions and waste, in addition to improving energy efficiency. In addition, the adoption of environmental accounting resulted in substantial financial benefits, including reduced operating expenditures. Nonetheless, barriers such as initial investment requirements and regulatory intricacies continue to pose challenges for many companies. Consequently, collaboration between government entities, private companies, and non-governmental organizations is essential to promote wider adoption of environmental accounting practices. This study sheds light on the importance of environmental accounting in fostering a more sustainable future for Indonesia.*

**Keywords:** *Environmental Accounting, Sustainability, Indonesian Companies, Energy Efficiency, Emissions, Document Analysis*



## I. INTRODUCTION

Environmental accounting is a branch of accounting that focuses on tracking and reporting the environmental impact of an organization's operations. This includes calculating costs and benefits to the environment, such as pollution control measures, energy efficiency improvements, and waste reduction programs (París Paricio et al., 2023). By incorporating environmental factors into financial decision-making, companies can better understand the true costs of their activities and make more sustainable choices for the future.

An understanding of the concepts and benefits of environmental accounting enables organizations to identify areas where they can reduce their impact on the environment and save money in the long run. (Huynh & Nguyen, 2024; Rounaghi, 2019). It also allows transparency in reporting business practices to stakeholders and investors who are concerned about the practices of the companies they support. Overall, environmental accounting plays a role in promoting corporate responsibility and sustainability in today's business world. By incorporating environmental accounting into their overall financial strategy, companies can not only increase their profits but also make the planet a healthier place. In a measured and calculated way, businesses can make decisions that have a beneficial effect back on the planet and their financial health. This proactive approach can help them improve their reputation and attract more clients and taxpayers. So it can be concluded that environmental accounting is a tool for companies to align business goals and environmental management so as to create a sustainable future.

Indonesia's rich biodiversity and natural resources are vital to its economy and the well-being of its people. With increasing awareness of the need for sustainable practices, businesses in Indonesia are turning to environmental accounting to better understand and reduce their impact on the environment. By incorporating environmental costs and benefits into financial statements, companies can accurately assess their true performance and make more informed decisions about resource allocation and risk management (Ladki et al., 2014). This not only helps protect the environment but also ensures the long-term viability of businesses in Indonesia. By taking steps towards sustainability, businesses in Indonesia can also attract more customers and investors who prioritize environmentally responsible practices. In addition, implementing environmental accounting can result in cost savings and operational efficiency in the long run (Vieira et al., 2024). Ultimately, by prioritizing environmental accounting, businesses in Indonesia can contribute to the overall well-being of the country and its people while securing their own success in the future.

One of the major environmental challenges facing Indonesia is deforestation, which has a significant impact on the country's biodiversity and contributes to greenhouse gas emissions. (Pristiandaru & Pambudi, 2019). The palm oil industry, in particular, has been a major driver of deforestation in Indonesia (S, 2024), leading to the destruction of vital habitats for endangered species such as orangutans and tigers. In addition, air and water pollution from industrial activities and inadequate waste management practices pose serious health risks to the population. Addressing these issues through sustainable practices and environmental accounting can help reduce negative impacts on the environment and public health. Implementing sustainable land use practices, such as reforestation and agroforestry, can help reduce deforestation and protect Indonesia's rich biodiversity. By

promoting the use of renewable energy sources and implementing stricter regulations on pollution control, the palm oil industry can also significantly reduce its greenhouse gas emissions. In addition, investing in proper waste management infrastructure and promoting environmental education can help improve public health and create a cleaner and healthier environment for all Indonesians.

## **II. LITERATURE REVIEW**

### **A. The Importance Of Environmental Accounting In Indonesian Companies**

With the implementation of environmental accounting can provide valuable insights into the true cost of their operations on the environment. By accurately measuring and reporting their environmental impacts, companies can make more informed decisions to minimize their negative effects and maximize their positive contributions to sustainability. It can also help attract environmentally conscious investors and consumers who prioritize ethical and sustainable business practices.

Environmental accounting can also incentivize companies to adopt more environmentally friendly practices by highlighting the financial benefits of reducing their ecological footprints (Hasan et al., 2024). Overall, integrating environmental accounting into business operations can play an important role in promoting sustainable development and ensuring a greener future for Indonesia.

By accurately tracking and reporting their environmental impacts, companies can better understand the true costs of their operations and identify areas for improvement. This transparency can lead to more informed decision-making and ultimately drive innovation in sustainable practices. As businesses increasingly prioritize environmental responsibility, incorporating environmental accounting will become essential in demonstrating their commitment to sustainability and gaining a competitive edge in the marketplace.

Ultimately, by embracing environmental accounting, companies in Indonesia can pave the way for a more environmentally conscious and sustainable future for generations to come. For example, manufacturing companies in Indonesia can use environmental accounting to track their carbon emissions and water usage across various production processes. By analyzing this data, they can identify opportunities to reduce waste and optimize resource use, leading to cost savings and reduced environmental impact. This proactive approach not only benefits the company's bottom line but also demonstrates their dedication to sustainability, attracting environmentally conscious consumers and investors.

### **B. Challenges Faced In Adopting Environmental Accounting Practices**

One of the challenges faced is the initial investment in data collection systems and training for employees, as well as potential resistance from stakeholders who may not see immediate benefits. In addition, navigating the complex regulations and standards around environmental accounting can be daunting for companies operating in multiple jurisdictions. However, companies that are able to overcome these challenges and fully integrate environmental

accounting into their operations will gain a competitive advantage in the marketplace. By demonstrating transparency and accountability in their environmental practices, these companies can differentiate themselves from their competitors and build a reputation as responsible corporate citizens. Ultimately, the long-term benefits of adopting environmental accounting far outweigh the initial barriers, as companies can not only mitigate the risks associated with environmental issues but also create value for their stakeholders and contribute to a more sustainable future.

In addition, incorporating environmental accounting can also lead to cost savings and increased efficiency as companies identify areas where they can reduce waste and resource consumption. By accurately measuring and reporting their environmental impact, companies can make more informed decisions that benefit both the environment and their bottom line. Overall, embracing environmental accounting is not only a smart business strategy but also an important step towards creating a more sustainable and prosperous future for all.

### **C. Benefits of Environmental Accounting For Sustainable Development**

In addition to cost savings and increased efficiency, incorporating environmental accounting can also help companies enhance their reputation and attract environmentally conscious customers (Purwaatmojo & Ratmono, 2024). By transparently reporting their environmental performance, companies can build trust with stakeholders and demonstrate their commitment to sustainability. This can lead to increased brand loyalty and competitive advantage in the marketplace.

In addition, environmental accounting can help companies comply with regulations and avoid potential fines or penalties for non-compliance. Overall, the benefits of environmental accounting for sustainable development are vast and far-reaching, making it an essential tool for businesses looking to thrive in a rapidly changing world. Moreover, by accurately measuring and managing their environmental impacts, companies can identify cost-saving opportunities and improve their overall efficiency. This is not only profitable but also contributes to a healthier planet for future generations.

Through environmental accounting, businesses can also attract socially responsible investors and partners who are increasingly looking to align themselves with environmentally conscious companies (Juneja, 2024). Ultimately, by integrating environmental accounting into their business practices, companies can create a more sustainable and resilient future for themselves and the world. By measuring and reporting their environmental performance, companies can demonstrate their commitment to sustainability and transparency. This can help build trust with stakeholders and improve their reputation in the marketplace. In addition, environmental accounting can help businesses stay ahead of regulatory requirements and mitigate potential risks associated with environmental issues. By proactively managing their impact on

the environment, companies can position themselves as leaders in their industry and drive positive change for the planet.

### **III. RESEARCH METHODOLOGY**

#### **A. Methods**

This research uses the Document Analysis Method as the main approach in analyzing the application of environmental accounting in Indonesian companies. Document analysis is a qualitative method that involves the systematic collection and review of various documents relevant to understanding a particular phenomenon. In the context of this research, the documents analyzed include company financial statements, sustainability reports, environmental policies, and government regulations related to environmental accounting.

These documents were selected because they are considered a reliable and representative source of information in evaluating the extent to which companies apply environmental accounting principles in their operations. In addition, reports published by the government and environmental organizations were also analyzed to provide a broader context related to policies and regulations that affect environmental accounting practices in Indonesia. Through document analysis, this research seeks to identify trends, challenges and opportunities in the implementation of environmental accounting across different industry sectors.

#### **B. Data Collection Process**

The data collection process in this study was conducted by reviewing publicly available documents, such as annual reports and sustainability reports from companies listed on the Indonesia Stock Exchange (IDX). In addition, government policies and regulations related to environmental accounting, such as policies related to environmental reporting and natural resource management regulations, were also analyzed to provide a comprehensive understanding of the framework governing environmental accounting in Indonesia. These documents were obtained from publicly accessible sources, including official websites of companies, governments, and sustainability-focused non-governmental organizations (NGOs).

Each document was carefully analyzed to identify relevant information on reporting and managing environmental impacts, costs, and benefits integrated in the company's accounting practices. In addition, the quantitative and qualitative data included in these reports were evaluated to determine how the companies document their environmental footprint and the extent to which they are committed to sustainability goals.

#### **C. Data Analysis Process**

The data collected through these documents was then analyzed using content analysis techniques. Content analysis allows researchers to identify themes, patterns and categories that emerge from the analyzed data. In this study, the main focus of the analysis was to evaluate the extent to which companies report carbon emissions, resource use, waste management, and other relevant

environmental impacts. The data were also analyzed to assess the extent to which environmental accounting contributes to the company's strategic business decisions, including cost savings, improved efficiency, and enhanced reputation.

Through this process, this study aims to identify the best practices as well as the challenges that companies face in adopting environmental accounting. The results of this analysis are expected to provide clearer insights into how companies in Indonesia utilize environmental accounting as part of their sustainability strategy, as well as the impact of government regulations on the adoption of environmental accounting in the business sector.

## **IV. RESEARCH RESULT**

### **A. Current Environmental Conditions in Indonesia**

#### **1. Deforestation and its impact on biodiversity**

Deforestation is a major environmental problem in Indonesia (Indonesia Primary Forest Loss, 2002-2023, 2024). The country has one of the highest deforestation rates in the world, leading to habitat loss for endangered species and contributing to climate change. Illegal logging, oil palm plantations, and mining activities are some of the main drivers of deforestation in Indonesia. In addition, pollution from industrial activities and agricultural runoff are also significant concerns. These environmental challenges pose a threat to the country's rich biodiversity and the well-being of its people.

Efforts to address these issues through sustainable practices and conservation efforts are critical to the future of Indonesia's environment. Implementing policies that enforce sustainable land use practices, promote reforestation efforts, and monitor and enforce regulations on industrial pollution are important steps in mitigating the environmental threats facing Indonesia.

Collaborating with local communities, non-governmental organizations and international partners will also be crucial in addressing these challenges and preserving the country's natural resources for future generations. By taking action now to protect the environment, Indonesia can ensure a healthier and more sustainable future for its people and its unique wildlife. By investing in clean energy sources and implementing conservation initiatives, Indonesia can reduce its carbon footprint and protect its diverse ecosystems. It is imperative that governments and stakeholders work together to prioritize environmental protection and prioritize sustainable development practices. Through collective efforts and commitment to sustainability, Indonesia can set a positive example for other countries and inspire global action towards a more environmentally conscious future.

#### **2. Air and Water Pollution**

Pollution continues to pose significant challenges to Indonesia's environment and public health. Rapid industrialization and urbanization in cities like Jakarta have led to poor air quality and contaminated water sources.

This not only impacts the health of the population but also threatens the balance of ecosystems and wildlife habitats.

Efforts to address these issues should be a top priority for governments and local authorities. Implementing stricter regulations on emissions and waste disposal, as well as investing in green infrastructure and renewable energy, are important steps to mitigate the harmful effects of pollution. Collaboration with communities, businesses and international partners will be key in finding sustainable solutions to combat pollution and ensure a cleaner and healthier future for Indonesia. Public education and awareness campaigns will also play an important role in changing behavior and promoting environmentally friendly practices. By educating the public on the importance of reducing pollution and its impact on our planet, we can encourage individuals to take action in their daily lives.

In addition, supporting research and innovation in clean technology will help drive progress towards a more sustainable future for Indonesia and the world. It is vital that we work together to tackle pollution and create a healthier environment for future generations. By investing in renewable energy sources and implementing stricter regulations on industrial emissions, we can make significant strides in reducing pollution levels. Collaboration between governments, businesses and communities will be crucial in implementing these changes and ensuring their long-term success. Together, we can pave the way for a greener, cleaner Indonesia that prioritizes the well-being of people and the planet. Let's take action now to protect our environment and secure a brighter future for all.

### 3. The impact of climate change on the Indonesian environment

Climate change resulting in sea level rise, increased frequency of extreme weather events, and loss of biodiversity threatens not only Indonesia's natural beauty, but also the livelihoods of its people who rely on the environment for their sustenance (UN Indonesia, 2022). It is imperative that we address these challenges head-on and work towards sustainable solutions that will mitigate the impacts of climate change in our beloved country. By taking proactive steps now, we can protect our environment for future generations and ensure a prosperous future for all Indonesians.

This requires a collective effort from government officials, businesses and individuals to prioritize sustainability and conservation. Implementing policies that reduce carbon emissions, protect natural habitats and promote renewable energy sources can help combat the negative impacts of climate change. Through education and awareness, we can empower people to make environmentally conscious choices in their daily lives. Together, we can create a healthier and more resilient environment for Indonesia and its people. By working together to address environmental issues, we can preserve Indonesia's rich biodiversity and safeguard the well-being of future generations. It is imperative that we take action now to mitigate the impacts of climate change and ensure a sustainable future for all. Let's commit to



making responsible choices that benefit our planet and our communities, for a brighter tomorrow for Indonesia.

## **B. Government Policies and Initiatives**

### **1. Environmental Regulations and Enforcement**

Regulations play an important role in shaping Indonesia's environmental sustainability. The government has implemented various policies and initiatives to address environmental challenges, such as the National Action Plan on Climate Change Adaptation and the National Biodiversity Strategy and Action Plan. In addition, the government has also established the Ministry of Environment and Forestry to oversee environmental protection and conservation efforts. By supporting and implementing these policies, we can work towards a greener and more sustainable future for Indonesia.

Enforcement of the policy is critical to ensure that it is effectively implemented and complied with by businesses and individuals. Without proper enforcement, these initiatives may not have the desired impact in Indonesia's environmental preservation. Therefore, it is imperative for the authorities to strictly monitor and enforce these regulations to achieve the goal of a greener and more sustainable future for the country. Through collective efforts and commitment to environmental protection, Indonesia can effectively address environmental challenges and protect its natural resources for future generations.

### **2. Incentives for Companies to Adopt Environmentally Friendly Practice**

Incentives can also play an important role in encouraging sustainable behavior. By offering tax breaks, subsidies, or other financial benefits to businesses that prioritize environmentally friendly practices, governments can incentivize more companies to shift to sustainable operations.

Public recognition and certification programs for environmentally conscious businesses can help create a positive reputation and competitive advantage in the marketplace (Olsen, 2021). Ultimately, by creating an enabling environment for green initiatives, Indonesia can accelerate its transition to a more sustainable economy and environment. This will not only benefit the environment by reducing carbon emissions and waste, but also improve the overall health and well-being of the population. By encouraging businesses to adopt sustainable practices, Indonesia can set an example for other countries to follow, leading to a global shift towards a greener future. With the right policies in place, Indonesia can pave the way to a greener and more prosperous future for its citizens and the planet as a whole.

### **3. Partnerships Between Government, Business And Ngos To Promote Sustainable Development**

Partnerships between government, NGOs and business as well as innovation will be critical in achieving this goal. Collaboration and cooperation between stakeholders will be critical in effectively implementing

sustainable practices and policies. By working together, we can create a more sustainable and resilient economy that benefits people and the planet. This collective effort will not only help Indonesia meet its environmental goals, but also contribute to the global fight against climate change. It is imperative that we prioritize sustainability and take action now to secure a better future for generations to come.

Investing in research and development to find new technologies and solutions that minimize environmental impacts will be key in driving sustainable development forward (Sanjay Narang et al., 2024). In addition, promoting education and awareness about the importance of sustainability among the public will be crucial in changing behavior and fostering a culture of environmental awareness. By taking proactive steps now, we can pave the way for a greener and more prosperous future for Indonesia and the world. Let's work together towards a more sustainable and resilient future for all.

### **C. Application of Environmental Accounting**

#### **1. Successful Implementation Of Environmental Accounting In Indonesian Companies**

One of the key aspects of environmental accounting in Indonesian companies is the integration of environmental costs and benefits into financial reporting. By accurately capturing the true cost of production, businesses can make more informed decisions that take into account the long-term impact on the environment. This shift towards sustainable accounting practices is critical to achieving sustainable development goals and ensuring the well-being of future generations. However, there are challenges that Indonesia faces in this transition, especially in balancing economic growth with environmental conservation efforts. The country must find ways to promote sustainable practices without hampering economic development.

International organizations play an important role in supporting Indonesia's sustainability initiatives by providing funding, expertise and best practices. In addition, innovative technologies such as remote sensing, data analytics and blockchain are being used to monitor and reduce environmental impacts in Indonesia. These tools allow companies to track their environmental footprint, identify areas for improvement, and implement more sustainable practices. In addition, engaging local communities in sustainable development efforts is key to ensuring the success and longevity of these initiatives.

By engaging stakeholders at the grassroots level, companies can gain valuable insights, build trust, and create shared value for the environment and society. For example, a mining company in Indonesia uses remote sensing technology to monitor deforestation caused by its operations and data analytics to identify areas where reforestation efforts can be implemented. By incorporating blockchain technology, the company can trace the source of materials and ensure they are ethically and sustainably sourced, while also

engaging local communities in tree planting initiatives to offset carbon emissions and restore biodiversity.

## 2. Impact of Environmental Accounting on Business Decision Making

Environmental accounting plays an important role in guiding business decision-making towards sustainable practices. By accurately measuring and reporting the environmental impacts of their operations, companies can better understand their resource use, identify areas for improvement, and make informed choices that benefit the planet and their bottom line. This data-driven approach not only helps companies comply with regulations and meet stakeholder expectations, but also opens up opportunities for innovation and competitive advantage in a rapidly changing market landscape.

For example, by tracking and analyzing their carbon emissions, companies can develop strategies to reduce their environmental footprint and lower their costs. This may involve investing in renewable energy sources, implementing more efficient production processes, or sourcing materials from sustainable suppliers. Moreover, by transparently reporting their environmental performance to stakeholders, companies can build trust and credibility with consumers, investors, and regulators. Ultimately, environmental accounting is not just a tool for compliance, but a strategic tool to drive sustainability and long-term success. (Santos et al., 2024). By making a commitment to environmental accounting, companies can demonstrate their dedication to responsible business practices and align themselves with the growing demand for sustainable products and services. This can give them a competitive edge in the marketplace and attract environmentally conscious consumers who are willing to support businesses that prioritize the health of the planet. By integrating environmental considerations into their financial decision-making processes, companies can create more resilient and profitable business models that are better equipped to navigate the challenges of a rapidly changing world.

## V. CLOSURE

### A. Conclusion

Collaboration is essential in advancing sustainability goals and driving positive change in the business world. By working together, companies can achieve greater impact and make a significant difference in creating a more sustainable future for all. It is critical that businesses continue to prioritize sustainability and engage in collaborative efforts to address environmental challenges and create shared value for society. Only through collective action and partnerships can we truly make a difference and create a more sustainable and prosperous world for future generations. By sharing resources, knowledge and best practices, companies can learn from each other and collectively innovate solutions to complex sustainability issues. Collaboration also allows businesses to leverage each other's strengths and networks to amplify their impact and reach. Ultimately, by joining forces and working towards a common goal,

companies can pave the way for a more sustainable and prosperous future that benefits not only their bottom line but also the planet and society as a whole. Together, companies can drive positive change and set new standards for corporate responsibility. Through collaboration, businesses can align their efforts and resources to achieve shared sustainability goals, such as reducing carbon emissions, promoting renewable energy and minimizing waste. By working together, companies can inspire others to follow suit and create a ripple effect that leads to a more sustainable and prosperous world for all. In this way, collaboration becomes a powerful tool to drive meaningful change and shape a better future for generations to come

### **B. Suggestion**

In the area of corporate sustainability this could include studying the impact of cross-sector partnerships on environmental and social outcomes, exploring the role of government policies in incentivizing collaborative initiatives, and investigating potential barriers to effective collaboration among businesses. In addition, further research could investigate the long-term benefits of collaborative efforts, such as enhanced brand reputation, increased customer loyalty and improved financial performance. Ultimately, by continuing to explore and promote collaborative approaches to sustainability, businesses can play an important role in addressing pressing global challenges and creating a more sustainable and just world. This research could also examine the impact of collaboration on environmental and social outcomes, as well as the role of technology in facilitating partnerships between companies. By understanding the factors that contribute to successful collaboration, businesses can better utilize their resources and expertise to drive positive change. Ultimately, fostering a culture of cooperation and shared goals will not only benefit individual companies, but also contribute to a more sustainable and prosperous future for all stakeholders involved. This type of research can provide valuable insights into best practices for building partnerships that prioritize environmental and social responsibility. By identifying successful strategies and potential barriers to collaboration, businesses can work to create more impactful and mutually beneficial relationships with other organizations. Ultimately, this shift towards more collaborative and sustainable business models has the potential to drive positive change on a global scale, leading to a more prosperous and just world for future generations.

### **C. Call to Action**

To achieve this goal, businesses and policymakers should prioritize environmental accounting and sustainable practices. This includes implementing transparent reporting mechanisms to track and measure the impact of their operations on the environment and society. By incorporating sustainability into their core business strategy, companies can not only reduce their carbon footprint and minimize waste, but also enhance their reputation and attract socially conscious consumers. It is crucial for businesses to take proactive steps

towards sustainability to secure a competitive edge in the market and ensure long-term success. Companies that prioritize sustainability are more likely to gain the trust and loyalty of their customers, as well as attract top talent who value ethical and responsible business practices. Furthermore, by investing in sustainable practices, businesses can also save costs in the long run through energy efficiency and waste reduction. Overall, embracing environmental accounting and sustainable practices is not just a moral obligation, but a smart business decision that can yield financial and reputational benefits. By incorporating sustainability into their business model, companies can differentiate themselves from competitors and appeal to the growing market of environmentally conscious consumers. It can also help them stay ahead of regulatory changes and mitigate risks associated with climate change and resource scarcity. Ultimately, businesses that prioritize sustainability are better positioned to adapt to a rapidly changing world and secure their place in the market for years to come.

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