

THE INFLUENCE OF GREEN ACCOUNTING AND ENVIRONMENTAL PERFORMANCE ON SUSTAINABLE DEVELOPMENT GOALS

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Abstract

This study aims to examine and analyze the influence of green accounting and environmental performance on the Sustainable Development Goals (SDGs), with gender diversity as a control variable. This research employs an associative quantitative approach using secondary data obtained from company annual reports. The population of this study consists of manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2019 to 2022, totaling 227 companies. The sample was selected using the purposive sampling method, resulting in 46 companies observed over a period of four years, leading to 184 data observations. The data were analyzed using the panel data regression method, processed with EViews 12 software. The results indicate that green accounting and environmental performance have a significant influence on the achievement of SDGs. However, gender diversity does not show a significant impact on SDG attainment. These findings provide insight into the importance of implementing green accounting and enhancing environmental performance to support sustainable development goals.

Keywords: Green Accounting, Environmental Performance, Diversities Gender, Sustainability Development Goals

1. Introduction

Global climate change and air pollution have become serious challenges that threaten environmental sustainability and human health. In Indonesia, major cities such as Jakarta and South Tangerang experience high levels of air pollution, leading to thousands of deaths and significant economic losses. In this context, the Sustainable Development Goals (SDGs), particularly Goal 13 on climate action, are increasingly relevant.

Companies play a crucial role in addressing these issues through the implementation of green accounting and improvements in environmental performance. Green accounting is an accounting approach that incorporates environmental aspects into the evaluation of business activities, aiming to enhance corporate accountability and transparency. Meanwhile, environmental performance serves as an important indicator of a company's contribution to sustainability.

However, there is still a research gap in understanding the relationship between green accounting, environmental performance, and the achievement of the SDGs—especially regarding the role of gender diversity in strengthening this relationship. Gender diversity at the management level is believed to support more inclusive and sustainability-oriented decision-making.

Therefore, this study aims to examine the influence of green accounting and environmental performance on the achievement of the SDGs, while also exploring the role of gender diversity as a control variable. This research is expected to make a meaningful contribution both theoretically and practically in supporting sustainability efforts in Indonesia.

2. Theoretical Background

2.1 Stakeholder theory

Stakeholder theory emphasizes the importance of companies considering the interests of all parties affected by their operations. In environmental accounting, this theory supports the need for businesses to adopt sustainability practices such as green accounting and improving environmental performance in response to stakeholder expectations. Research by Septianingsih and Muslih (2020) reveals that gender diversity in boards and management can enhance corporate awareness of social and environmental responsibilities, as diverse perspectives contribute to better decision-making in sustainability efforts.

2.2 Legitimacy Theory

Legitimacy theory posits that companies seek to gain and maintain social approval by aligning their operations with prevailing societal norms and values. In environmental accounting, businesses are expected to transparently report and manage their environmental impact as a form of social responsibility. Research by Septianingsih and Muslih (2020) indicates that gender diversity in boards and management enhances transparency and accountability in environmental reporting, thereby strengthening corporate legitimacy in the eyes of the public.

2.3 Sustainable Development Goals (SDGs)

The Sustainable Development Goals (SDGs) are a continuation of the Millennium Development Goals (MDGs) set by the United Nations for the 2016–2030 period, consisting of 17 goals covering social, economic, and environmental aspects (Irhamisyah et al., 2019). Their implementation requires an inclusive, participatory, and contextual approach in line with each country's priorities (Larizza, 2023). The main focus is to improve human well-being sustainably by balancing the three pillars of development: economy, society, and the environment.

Businesses are also encouraged to contribute by applying sustainable development principles, including environmental-based accounting as a tool to measure the impact of business activities (Loen, 2018). Internalizing environmental impacts into economic and social activities is essential to ensure that growth does not damage ecosystems and considers future generations. Global issues such as climate change and biodiversity loss require strong international cooperation (Armida & Endah, 2018).

2.4 Green Accounting

Green accounting is the process of recording and reporting information related to the economic, social, and environmental impacts of a company's activities, aimed at supporting sustainable decision-making (Lako, 2018). This concept is based on the Triple Bottom Line model and emphasizes the efficient use of resources and environmental responsibility (Loen, 2018; Ikhsan, 2008). Its implementation reflects a company's commitment to society and the environment, while also serving as a tool to build a positive image and promote business transparency (Abdullah & Hernawati, 2020).

Green accounting plays a vital role in supporting the Sustainable Development Goals (SDGs), particularly SDG 12 (responsible consumption and production) and SDG 13 (climate action). Transparent and accountable environmental information helps companies measure greenhouse gas emissions and manage resources efficiently. The implementation is measured through content analysis, ranging from narrative disclosures

to quantitative reporting of environmental costs (Al-Tuwaijri et al., 2004; Fakhroni, 2020).

2.5 Environmental Performance

Environmental performance reflects the impact of a company's business activities on the ecosystem and shows how well a company manages its environmental responsibilities (Nabila, 2021). To objectively assess this, measurements must be accurate, consistent across companies, and based on available data (Sari, 2016; Adilahi, 2019). In Indonesia, environmental performance is evaluated using the PROPER program from the Ministry of Environment, which ranks companies from black (worst) to gold (best) based on their compliance and initiatives in environmental management (Muniroh et al., 2023).

As part of green accounting, environmental performance contributes to achieving the Sustainable Development Goals (SDGs) by measuring how effectively a company minimizes its ecological impact. Indicators include emissions, energy use, waste management, and water usage. Companies with strong environmental performance often gain reputational advantages and cost savings through improved efficiency. Research shows that businesses focusing on environmental performance and green accounting tend to achieve better long-term financial results and are better prepared for stricter environmental regulations and eco-conscious consumer trends.

2.6. Gender Diversity

Gender diversity refers to the mix of men and women in an organization, especially in leadership roles. It enriches decision-making by bringing diverse skills, experiences, and perspectives. Women's typically more risk-averse approach complements men's styles, leading to better decisions. Gender diversity boosts creativity, innovation, market insight, and overall company performance. Regarding the Sustainable Development Goals (SDGs), it promotes equal participation and fair access to opportunities across government, business, and society, supporting sustainable development (UN Women, 2020).

Indicators:

- 1) Proportion of Women on the Board of Directors: Measures the percentage of women on the board, using Teachman's method to assess gender diversity in company leadership.
- 2) Proportion of Women on the Board of Commissioners: Measures the percentage of women on the board of commissioners, using the same method as for the board of directors.

2.7 Manufacturing Company

A manufacturing company is a business entity that focuses on processing raw materials into finished goods with added value that can be marketed to consumers. The production process involves several key stages, including planning, raw material procurement, processing, assembly, and packaging before the product is ready for distribution. The products manufactured may include consumer goods such as food, clothing, and electronics, or industrial goods such as machinery, heavy equipment, and vehicle components.

According to Heizer and Render (2014), manufacturing focuses on creating tangible goods using labor, technology, and resource management. The main goal is to produce quality products that meet market needs and deliver value to consumers and stakeholders.

2.8 Hypothesis Formulation

The variables that will be tested in this research will be developed in a conceptual framework which can be described as follows:

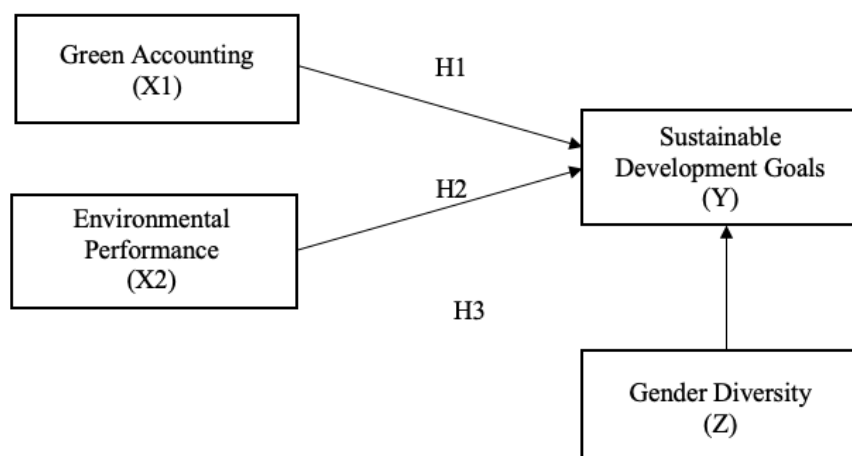


Figure 1. Conceptual Framework

H1: Green accounting influences the achievement of Sustainable Development Goals

H2: Environmental performance influences the achievement of Sustainable Development Goals

3. Methods

This study aims to examine the influence of green accounting and environmental performance on Sustainable Development Goals (SDGs) with gender diversity as a control variable. This research is quantitative associative research using secondary data obtained from company reports, government publications, and other documented sources. The population includes manufacturing companies listed on the Indonesia Stock Exchange (IDX) that consistently published annual reports from 2019 to 2022, totaling 227 companies. The sample was selected using purposive sampling based on these criteria:

- 1) Companies listed on IDX during 2019-2022.
- 2) Companies that consistently issued annual reports from 2019 to 2022.
- 3) Companies participating in the PROPER program by the Ministry of Environment and Forestry during 2019-2022.

Data analysis was conducted using panel data regression techniques with the assistance of EVIEWS version 12 software. Panel data combines time series and cross-sectional data, allowing for more accurate modeling by reducing omitted variable bias. The analysis includes descriptive statistics, classical assumption tests, regression analysis, and hypothesis testing to ensure validity and reliability. Gender diversity is included as a control variable to minimize bias and improve representativeness. First Regression Model Equation:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Information:

- Y = Sustainable Development Goals (SDGs)
 a = Constant
 β_1, β_2 = Regression coefficients
 X1 = Green accounting
 X2 = Environmental performance
 ε = Error

4. Results and Discussion

4.1 Descriptive Statistics

Table 1. Descriptive Statistics Results

	DD	DK	EP	GA	SDGS
Mean	0.007850	0.006341	3.298913	2.522516	30.25332
Median	0.000000	0.000000	3.000000	2.857143	30.15650
Maximum	0.111111	0.166667	5.000000	3.000000	34.50569
Minimum	0.000000	0.000000	3.000000	0.928571	26.67619
Std. Dev.	0.028549	0.031971	0.515125	0.557143	2.076700
Skewness	3.351100	4.829623	1.464760	-1.185156	0.512621
Kurtosis	12.22987	24.32526	4.198737	3.364625	2.417257
Jarque-Bera	997.5098	4201.854	76.81278	44.09350	10.66212
Probability	0.000000	0.000000	0.000000	0.000000	0.004839
Sum	1.444444	1.166667	607.0000	464.1429	5566.611
Sum Sq. Dev.	0.149155	0.187047	48.55978	56.80468	789.2210
Observations	184	184	184	184	184

Source: Data processed by researchers with E-Views 12, 2024

From the results of descriptive statistics, the analysis is as follows:

1) Green Accounting

Green accounting is an independent variable with a minimum value of 0.928571 and a maximum value of 3.000000. The mean value of this variable is 2.522516, with a standard deviation of 0.557143. The descriptive analysis shows that the mean is greater than the standard deviation, indicating that the data tend to be distributed around the mean with relatively small variation. In other words, most data values are not far from the mean. Conversely, if the standard deviation is greater than the mean, it would indicate a wider data spread or more significant variation.

2) Environmental Performance

Environmental performance is a variable with a minimum value of 3.000000 and a maximum value of 5.000000. The mean value is 3.298913, with a standard deviation of 0.515125. Descriptive analysis indicates that the mean is greater than the standard deviation, suggesting that the data tend to cluster around the mean with relatively small variation. This means most data points are close to the average, indicating low data deviation. This suggests that the sample used is sufficiently representative of the population.

3) Sustainable Development Goals (SDGs)

For the Sustainable Development Goals variable, the minimum value is 26.67619 and the maximum value is 34.50569. The mean is 30.25332, with a standard deviation of 2.076700. Descriptive analysis shows that the mean is greater than the standard deviation, indicating that SDGs data are not widely dispersed from the mean. This reflects relatively small data deviation, so the sample used in this study is representative of the population.

4) Gender Diversity

In this study, gender diversity serves as a control variable measuring the level of gender diversity within the company's boards. This diversity is reflected in two indicators: the Board of Directors (DD) and the Board of Commissioners (DK).

a) Board of Directors (DD)

The Board of Directors variable has a minimum value of 0.000000 and a maximum value of 0.111111, with a mean of 0.007850 and a standard deviation

of 0.028549. The mean being much smaller than the standard deviation indicates that most companies have very low gender representation on their boards. High skewness (3.351100) and kurtosis (12.22987) indicate a non-normal data distribution, with most companies having low values and only a few with higher gender diversity.

b) Board of Commissioners (DK)

The Board of Commissioners variable has a minimum of 0.000000 and a maximum of 0.166667, with a mean of 0.006341 and a standard deviation of 0.031971. Similar to the Board of Directors, the very small mean compared to the standard deviation shows that gender diversity on the board of commissioners is also low in most companies. Very high skewness (4.829623) and kurtosis (24.32526) show the data is heavily right-skewed, meaning only a few companies have significant gender representation on their board of commissioners.

4.2 Panel Data Regression Estimation

Table 2. Conclusion of Panel Data Regression Model Testing

No	Method	Testing	Result
1	Chow Test	Common Effect vs Fixed Effect	Fixed Effect
2	Hausman Test	Fixed Effect vs Random Effect	Fixed Effect

Source: Data processed by researchers, 2025

Based on the panel data regression tests, the Chow test and the Hausman test both indicate that the Fixed Effect model is the most appropriate for this study. Since these two tests consistently support the Fixed Effect model, the Lagrange Multiplier (LM) test, which is used to compare Pooled OLS and Random Effect models, is no longer necessary. This is because there is no indication that either the Pooled OLS or Random Effect model would be more suitable. Therefore, the Fixed Effect model is used as the best estimation method in this research.

4.3 Classic Assumption Test

4.3.1 Normality Test

The normality test is used to determine whether the regression model has a normal distribution (distribution) of data or not. The following are the results of the normality test in this study:

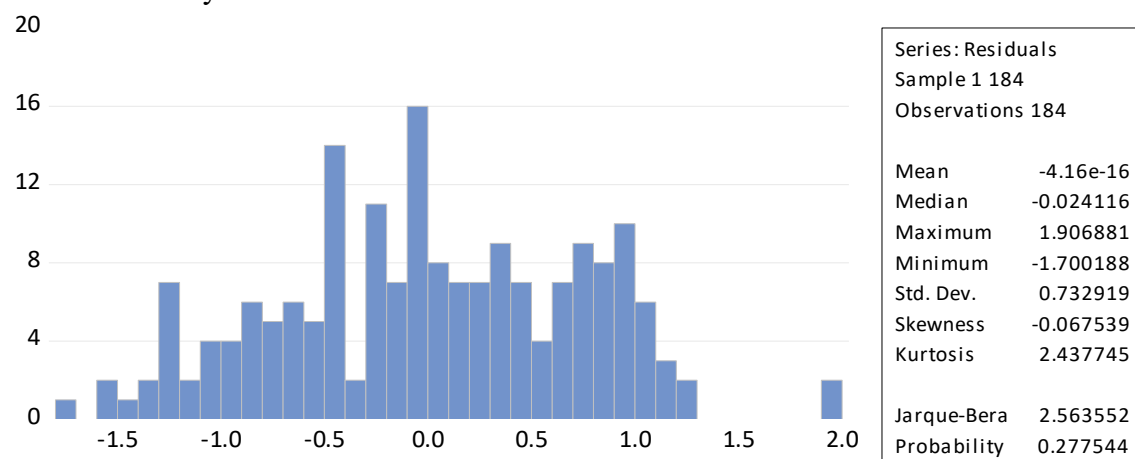


Figure 2. Normality Test Results

Source: Data processed by researchers with E-Views 12, 2025

Based on Figure 2, the normality test of the residuals shows a Jarque-Bera value of 2.563552 with a probability value of 0.277544. Since the probability value is greater than 0.05, it can be concluded that the residuals are normally distributed. This indicates that the regression model satisfies the normality assumption, one of the classical assumptions in linear regression.

4.3.2 Multicollinearity Test

In this research, symptoms of multicollinearity can be seen from the correlation values between variables contained in the correlation matrix. If there is a correlation between independent variables or a value inflation factors (VIF) value below 10, it is stated that there are no symptoms of multicollinearity (Ghozali, 2016).

Table 3. Multicollinearity Test

	Coefficient	Uncentered	Centered
Variable	Variance	VIF	VIF
C	0.160264	53.69613	NA
GA	0.010481	23.42857	1.084098
EP	0.012563	46.91781	1.110833
DD	4.362805	1.275011	1.184928
DK	3.643107	1.289903	1.240831

Source: Data processed by researchers with E-Views 12, 2025

Based on Table 3, the results of the multicollinearity test show that the VIF values of the independent variables in the model are all below 10. Therefore, it can be concluded that the data do not have symptoms of multicollinearity, meaning that the multicollinearity assumption in the model has been fulfilled.

4.3.3 Heteroscedasticity Test

The heteroscedasticity test is conducted to determine whether the variance of the errors is changing (heteroscedastic) or constant (homoscedastic). The best model is one that is free from heteroscedasticity. A model is considered free from heteroscedasticity if the probability value is greater than 0.05 (Kuncoro, 2007). Below are the results of the heteroscedasticity test:

Table 4. Heteroscedasticity Test

Heteroskedasticity Test: Glejser			
Null hypothesis: Homoskedasticity			
F-statistic	2.322333	Prob. F(4,179)	0.0585
Obs*R-squared	9.077715	Prob. Chi-Square(4)	0.0592
Scaled explained SS	8.022549	Prob. Chi-Square(4)	0.0908

Source: Data processed by researchers with E-Views 12, 2025

Based on Tabel 4, the results of the heteroscedasticity test using the Glejser method show a Chi-Square probability value of 0.0592, which is greater than 0.05. Therefore, the null hypothesis (H0) stating homoscedasticity is accepted. This means there is no heteroscedasticity problem with the independent variables in the model.

4.3.4 Autocorrelation Test

The autocorrelation test is used to test whether in a linear regression model there is a correlation between the residual error in the current period and the error in the previous period. Autocorrelation in this study was tested using the Breusch-Godfrey Serial Correlation LM Test. The following autocorrelation test results obtained are presented in the table below:

Table 5. Autocorrelation Test

Durbin-Watson stat	1.818772
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Source: Data processed by researchers with E-Views 12, 2025

Based on Table 5 above, it is known that the Durbin-Watson (DW) value is 2.127633. There is no autocorrelation if $DU < DW < 4 - DU$.

Where:

$DU = 1.7807$ (obtained from the Durbin-Watson table)

$DW = 1.818772$

$4 - DU = 2.2193$ ($4 - 1.7807$)

No autocorrelation occurs because $1.7807 < 1.818772 < 2.2193$, so it cannot be conclusively determined whether there is an autocorrelation problem or not.

4.4 Regression Equation (Hypothesis Test)

4.4.1 Test Results

Table 6. Results of the Regression Equation

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	29.17136	0.386095	75.55490	0.0000
GA	0.136686	0.065846	2.075861	0.0398
EP	0.219328	0.109913	1.995478	0.0480
DD	1.692240	1.956142	0.865091	0.3885
DK	0.053784	1.591539	0.033794	0.9731

Source: Data processed by researchers with E-Views 12, 2025

In table 6 above it can be concluded that:

- 1) The constant (C) of 29.17136 indicates that the predicted value of the SDGs variable (Y) when all independent variables (GA, EP, DD, and DK) are zero is 29.17136. This value is statistically significant with $p = 0.0000$, meaning the constant contributes significantly to the model.
- 2) The coefficient of GA (Green Accounting) is 0.136686, indicating that every one-unit increase in GA will increase SDGs by 0.136686, assuming other variables remain constant. The p-value of 0.0398 (< 0.05) shows that GA has a statistically significant effect on SDGs.
- 3) The coefficient of EP (Environmental Performance) is 0.219328, indicating that every one-unit increase in EP will increase SDGs by 0.219328, assuming other variables remain constant. The p-value of 0.0480 (< 0.05) indicates that EP has a significant effect on SDGs.
- 4) The coefficient of DD (Board of Directors - Gender Diversity) is 1.692240, indicating that every one-unit increase in DD will increase SDGs by 1.692240. However, with a p-value of 0.3885 (> 0.05), this variable is not significant in the model. This shows that gender diversity in the board of directors does not have a strong enough influence on SDGs.
- 5) The coefficient of DK (Board of Commissioners - Gender Diversity) is 0.053784, indicating that every one-unit increase in DK will increase SDGs by 0.053784. However, with a p-value of 0.9731 (> 0.05), this variable is also not significant in the model. This shows that gender diversity in the board of commissioners does not have a significant influence on SDGs.

4.6 Discussion

The findings of this study indicate that Green Accounting (GA) has a significant effect on the Sustainable Development Goals (SDGs). This is evidenced by a significance value below 0.05, thereby confirming the acceptance of the first hypothesis (Ha1). These findings support stakeholder theory, which emphasizes the importance of corporate responsibility not only to shareholders but also to all parties affected by the company's activities, including the environment. The implementation of Green Accounting serves as tangible evidence of a company's commitment to environmental stewardship and its contribution to achieving the SDGs. This result is consistent with previous studies by Utami and Prasetyo (2023) as well as Dura and Suharsono (2022), which found that the application of Green Accounting can enhance a company's sustainability performance.

Furthermore, the Environmental Performance (EP) variable also has a significant effect on the SDGs. This suggests that companies with strong environmental performance tend to gain legitimacy from the public and regulators. The legitimacy theory supports this result, indicating that public reputation and trust improve when companies comply with environmental standards. Practices such as resource efficiency, waste management, and emissions reduction serve as key indicators for the successful achievement of SDGs. These findings are reinforced by the study of Maharani and Rahayuningsih (2023), which highlights the positive contribution of EP to the attainment of the SDGs. Therefore, companies should continuously enhance their environmental performance as part of their sustainable development strategies.

In contrast, the variables Board of Directors (DD) and Board of Commissioners (DK), which represent gender diversity, do not show a significant influence on the SDGs. This is evidenced by their significance values being greater than 0.05. It suggests that gender diversity within the company's leadership structure has not yet contributed meaningfully to the achievement of sustainable development goals within the context of this research.

Although gender diversity is often associated with improved decision-making quality and increased social awareness, in this context, it has not shown a strong direct impact on the achievement of SDGs. This may be due to the suboptimal roles of women in strategic leadership or because sustainability in companies is more strongly influenced by environmental and operational policies rather than leadership gender composition.

Nonetheless, it remains crucial for companies to continue promoting gender equality in leadership roles. In the long term, diverse leadership can foster more inclusive governance and contribute to sustainability-oriented decision-making.

5. Conclusion

After testing the research data on the influence of asset efficiency, financial This study aimed to analyze the effect of Green Accounting and Environmental Performance on the achievement of Sustainable Development Goals (SDGs), with Gender Diversity as a control variable, in manufacturing companies listed on the Indonesia Stock Exchange during the period 2019–2022. Based on the data analysis and discussion, the conclusions are as follows:

- 1) Green Accounting has a significant positive effect on the achievement of SDGs. The implementation of Green Accounting reflects the company's commitment to environmental stewardship and social responsibility, which directly contributes to the success of sustainable development goals. This finding aligns with Stakeholder Theory and is supported by prior studies (Utami & Prasetyo, 2023; Dura & Suharsono, 2022).

- 2) Environmental Performance significantly influences the achievement of SDGs. Companies with superior environmental performance tend to gain legitimacy from the public and regulators. Practices such as resource efficiency, waste management, and emissions reduction serve as critical indicators for successful SDG attainment. This result is consistent with Legitimacy Theory and supported by Maharani & Rahayuningsih (2023).
- 3) Gender Diversity in leadership (Board of Directors and Board of Commissioners) does not have a significant effect on SDG achievement. The results indicate that gender diversity has not yet contributed substantially to achieving sustainable development goals within the manufacturing sector during the study period. This may be due to the limited strategic roles held by women in decision-making positions.
- 4) Despite the lack of significant impact, gender diversity remains important for long-term sustainability. Diverse leadership can foster more inclusive corporate governance and responsible decision-making toward social and environmental aspects, thus maintaining relevance for future corporate sustainability.
- 5) The limitations of this study lie in the scope and variables used. The research focused only on manufacturing companies listed on the Indonesia Stock Exchange between 2019 and 2022; therefore, the findings may not be generalizable to other industries. Moreover, gender diversity was measured only by representation numbers without assessing the strategic roles and influence of individuals.
- 6) Future research is recommended to expand the sectoral scope and incorporate additional variables. Subsequent studies could explore other dimensions of Good Corporate Governance, such as board independence, managerial ownership, or corporate ethics, and conduct qualitative analyses to better understand the actual contribution of gender diversity in strategic decision-making.

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