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The Role of Sustainability Accounting: Environmental, Social and Economic Accountability

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Abstract

The aim of this study to get empirical evidence about how the role of sustainability accounting is seen from the accountant's point of view on its social, environmental and economic accountability, then how is the readiness of academics, accountants, stakeholders in achieving the implementation of design guidelines for measuring, recording, reporting and presenting sustainability accounting. With proper design, measurement and application, it is hoped that the implementation of sustainable accounting and sustainable reporting will have a significant positive impact on the development of accounting both as a science and as an engineering technology. The second is the accounting profession or accounting graduates in job development or professions. Third, increasing the strategic role of accounting information in business, economic, political, social, legal. The method in this study was to use quantitative and qualitative methods with purposive sampling and multiple regression methods, where the determination of the sample used several criteria, namely accounting lecturers and accountants in Riau Province, then there were 142 accounting lecturers and accountants who were included in this category. The results of the study show the influence of the role of sustainability accounting on accountability in environmental aspects and reporting of sustainability accounting information while in the economic and social aspects there is no influence on the role of sustainability accounting.

Keywords : Sustainability Accounting, Reporting And Accountability, Triple Bottom Line, Accountants

INTRODUCTION

The phenomenon of the Lapindo mudflow disaster, forest fires, depleting ozone layer, poverty, increasing political pressure makes a lesson for every company in Indonesia, where there is a paradigm shift in financial reporting at this time (Sriyanti, 2020), where every company is required to present and report with complete reporting, then accountants are prepared to not only understand recording, reporting financial reports, but accounting is required to know the impact on the financial statements they present

Then came the emergence of the Limited Liability Company Law No. 40 concerning the company's obligation to present information on environmental costs and in terms ofserious consequences for the recognition, measurement, recording, reporting and accounting disclosures, thus each company will incur program development costs at fair value and the capabilities of each company.

Environmental issues are no longer a new issue. Environmental issues are increasingly interesting to study along with developments in technology and the world's global economy (Alamillos & de Mariz, 2022). Gradually there are fundamental changes in the lifestyle of the community which directly or indirectly affect the environment. Indonesia as a developing country cannot be separated from environmental problems whose impacts are increasingly felt day by day. The era of industrialization on one hand focuses on the use of technology as efficiently as possible so that sometimes it ignores environmental aspects (Vogel, 2002). Indonesian people's awareness of the importance of the environment began to grow slowly. This awareness is of course a basic capital as a control system for companies so that the side effects of industrialization of companies can be marginalized. The actualization of this awareness begins to be seen with the incessant reaction of society to changes that occur in a system(Pujiningsih, 2014). Disposal of wastewater from an industry or illegal logging has always been in the spotlight (Scott et al., 2012).

Environmental problems with waste pollution, for example, many companies have had their operations stopped due to environmental problems polluted by these companies. Another example relates to the issue of clean government, this issue is related to changes in the environmental legislation system which has become a sharp focus in various media (Calabrese et al., 2022).

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Indonesia does not yet have clear regulations or standard guidelines regarding sustainability accounting. The imprecision and diversity of sustainability reporting methods used by companies in this country make it difficult to compare and evaluate sustainability performance consistently(Bichta, 2003). Many companies in Indonesia are not fully aware of the importance of sustainability accounting and its impact on the environment and society (Novie Susanti Suseno, 2018). This often results in a lack of transparency in sustainability reporting, making it difficult for stakeholders to understand a company's sustainable performance. Therefore some companies may try to "green wash" their image by issuing sustainability reports highlighting positive achievements without presenting honest information about relevant sustainability issues (Ransom, nd; Ruiz-Blanco et al., 2022; Yu et al., 2020). This can mislead consumers and stakeholders and undermine the overall integrity of sustainability reporting.

Companies have various methods of disclosing sustainability accounting (Gray & Bebbington, 2000; Hamilton, 2021). These methods include reporting and disclosing information regarding their sustainability performance to various stakeholders, such as investors, consumers, employees, governments and the general public. , innovative initiatives, and the impact of company operations, using a standard that provides a framework and guidelines for disclosing sustainability information in a consistent and transparent manner (Kumar et al., 2021)and present a statement of ESG values or indicators to describe their performance in the three dimensions of sustainability: environmental, social, and corporate governance

With a paradigm shift like this, stakeholders, shareholders, academics, accountants, must immediately prepare an understanding, perception of how the concept and application of sustainability accounting is useful for sustainability reporting from every company as an implementation of the design concept of sustainability accounting which is currently emerging (Evgenevic, 2021).

In addition, there are public demands and movements of accountants to reform accounting theory and practice by developing and implementing green accounting(Moorthy & Yacob, 2013), Triple-Bottom-Line Accounting (Elkington, 1998), Sustainability Accounting, Sustainability Reporting(Murrays, 2019), Integrated Reportingwhose aim is to state that the focus of recognition, measurement, recording, summarizing, reporting, disclosure, accountability and accounting transparency is not only focused on transactions or financial information (profit), but also on transactions or social events (people). and the environment (planet) that underlies financial information (Sebayang et al., 2021).

With proper design, measurement and application, it is hoped that the implementation of sustainable accounting and sustainable reporting will have a significant positive impact on the development of accounting both as a science and as an engineering technology and the second is the accounting profession or accounting graduates in the development of jobs or professions. Third, increasing the strategic role of accounting information in business, economic, political, social, legal, environmental and other decisions for the user parties.

In this study there is a systematics which is divided into several sections which outlines a literature review on how the role of sustainability accounting plays a role, then section 3 discusses the methods used in the research, while section 4 presents empirical results and continues a theoretical discussion regarding the main insights collected and sections Finally, it presents conclusions and implementation in further research.

Literature Review

Studies have shown that sustainability accounting helps organizations to measure, report and manage their environmental impact. This involves measuring carbon footprint, managing waste, and using sustainable resources. Sustainability accounting also enables companies to meet stringent environmental regulatory requirements and enhance their image in the eyes of increasingly environmentally conscious customers. In terms of the social dimension, sustainability accounting helps organizations to measure their positive and negative impacts on society. This involves measuring the organization's contribution to local communities, education, health, and various other social initiatives. By reporting transparently about their social efforts,

In the economic field, sustainability accounting can help organizations measure and manage their long-term financial performance. This involves integrating sustainability factors into the financial decision-making process, such as environmental and social risks that may affect long-term performance. By considering the sustainability aspect, companies can identify new opportunities and reduce potential risks.

Legitimacy theory is one of the important concepts in accounting and management studies. This concept is closely related to how organizations seek recognition and support from their stakeholders by maintaining the perception that their actions and activities are in accordance with the norms and values prevailing in society. Related to sustainability accounting and accountability in environmental, social, and economic dimensions, legitimacy theory has a significant impact.

Legitimacy theory suggests that organizations must maintain positive perceptions in the eyes of stakeholders, such as consumers, investors, government and the general public. In the context of sustainability accounting, organizations use sustainability reporting to demonstrate their commitment to relevant environmental, social and economic issues. This helps them maintain their legitimacy by showing they care and working to minimize their negative impact. Legitimacy theory can also support organizations in creating sustainable value. By paying attention to environmental, social and economic aspects, organizations can produce positive impacts that are relevant to the needs and expectations of their stakeholders.

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Overall, legitimacy theory has a close relationship with sustainability accounting and accountability in environmental, social, and economic dimensions. Organizations use sustainability accounting as a tool to maintain their legitimacy in the eyes of stakeholders, create sustainable value, and respond to challenges and changing norms that occur in society.

METHOD

Participants and Procedures

The population used in this study were all accounting lecturers, accountants and stakeholders. The reason for choosing accounting lecturers, accountants and stakeholders is that they know how the need for sustainable accounting design guidelines will be made, then this can make it easier for researchers to get data (Mikkelsen, 2012). The method used in sampling is purposive random sampling method. Purposive random sampling is a sampling method that is adjusted to certain criteria so that the selected sample is more representative.

Following are the sampling criteria using purposive random sampling method in this study:

a. Accounting Lecturer who has a homebase at Lancang Kuning University, Riau Islamic University, Riau University, Sultan Syarif Kasim Islamic University, other universities in Pekanbaru

b. Accountants and stakeholders in Pekanbaru City

c. There are 142 respondents used in this study.

Method of Collecting Data

The data collection method used in this research is documentation. Documentation is data collection by recording data related to research. The data recorded is data that is relevant to the research variables. This research also uses literature study method. Literature study is reviewing and examining various literature such as books, journals, and other sources related to research

Data Types and Sources

The types of data used in this study are qualitative and quantitative data using multiple linear regression. While the type of data source in this study is secondary data obtained from the results of interviews and observations during this research.

Data Analysis

Descriptive Statistical Analysis

Descriptive statistical analysis is to provide an overview or description of a data seen from the average value (mean), standard deviation, variance, maximum, minimum (Ghozali, 2012). Descriptive statistical analysis is intended to provide an overview and characteristics of the data from the sample used.

Hypothesis Test

Pehypothesis testing in this study was carried out by multiple regression analysis. The regression model in this study is as follows:

Information :

α : Constant.

β : Environmental Cost Coefficient, environmental performance

e : error (interrupt error).

With the statistical equation above, the alternative hypothesis will be accepted with a significance level of 5%. If the sig level of the analysis results is less than 0.05 then the research hypothesis is accepted.

RESEARCH RESULTS AND DISCUSSION

Sustainability accounting is the first step in implementing accountability reporting from economic, social and environmental aspects. From the economic, environmental and social aspects, the most important indicator is that at the time of reporting there is a profit and loss component which can later be used as a benchmark for the company's ability to maintain

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its business, followed by aspects of organizational governance, the existence of an environmental development program component.

This can be seen from the indicators related to economic, social and environmental accountability, and aspects of strategic development assessment in reporting and the role of sustainability accounting. There were 19 questions addressed to 42 respondents consisting of lecturers in accounting courses at several universities in Pekanbaru City, and accountants. from the economic aspect there were 56.4% who answered strongly agree with questions related to profit and loss reporting which is an indicator of measuring the economic aspect, this is consistent that reporting on profits, the income earned by the company comes from the company's income statement.

Whereas in the second question there were 2 accountants or 5.1% who stated that they did not agree that productive assets are income generators and expense triggers, that in fact every productive asset owned by each company has depreciation, and the depreciation is allocated to depreciation expense. Then on the question on the social aspect where the partnership and community development program activities are an indicator of the burden on the social aspect answered with an average of 33.3% and 41% and of the four questions in the social aspect 13.48% were still unsure about answering questions, thus still there are respondents who do not understand the components of the sustainability report.

Next is the question of reporting accountability in environmental aspects, where there are four questions with an average percentage level of 48.1% where respondents agree to the questions given and 39.1% who answer strongly agree, thus it can be concluded that environmental aspects are very important because the resulting impact exceeds the social and economic aspects. The burdens incurred by the company are also more numerous, such as the energy impact, the resulting waste impact, the resulting greenhouse impact and the efficiency impact of the products produced by the company.

The conclusion from this study is that accountability for economic, social, environmental aspects and reporting of sustainability accounting plays a very important role in sustainability accounting. This is simultaneous with Efendi in his book Environmental Economics, where the presentation of information on sustainability accounting is an important and useful document in determining whether an activity has an environmental, social, economic impact or has no impact at all (2016: 165)

Multiple Regression

Table 1. Descriptive Statistics

	Minimum	Maximum	Means	std. Deviation	N
Predicted Value	13.4314	19.5472	17.3095	1.62454	42
Residual	-3.21194	2.56858	.00000	1.13452	42
std. Predicted Value	-2,387	1,377	.000	1,000	42
std. Residual	-2,689	2.151	.000	.950	42

Table 2. F Test (Simultaneous)

Model		Sum of Squares	Df	MeanSquare	F	Sig.
1	Regression	108,204	4	27,051	18,966	.000a
	Residual	52,772	37	1,426		
	Total	160,976	41			

From the results of the table above it can be concluded thatthe results of the ANOVA are used to determine the effect of the independent variables simultaneously and together (simultaneously) on the dependent variable. From these results it can be seen that the significance value is 0.000, the value when compared with the alpha level (significance) is 0.05, it is smaller (0.000 <0.05), so it can be concluded that there is an effect of Accountability in the economic aspect (X1), Accountability in the social aspect (X2), Accountability in environmental aspects (X3), and Reporting of environmental information (X4) together and simultaneously (simultaneously) on Sustainability Accounting (Y)

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Then proceed with testing Statistical tests (t tests) basically show how far the influence of one independent variable individually explains the variation of the dependent variable (Ghozali, 2012).

Table 3. T test

Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	std. Error	Betas		
1	(Constant)	4,582	1,783		2,570	014
	X1 Economy	-.038	.162	-.030	-.235	.816
	X2 Social	-.205	.174	-.214	-1,181	.245
	X3 Environment	.200	.138	.216	1,447	056
	X4 Sustainability Inf Ak Reporting	.775	.132	.873	5,870	.000

In the table above, there are four independent variables included in this study. From the results of the SPSS test the accountability variable in the economic aspect has a significance value of 0.816 or greater than a significance level of 0.05 or a calculated value of -0.235 greater than t table 0.816, so economic variables have no effect on sustainability accounting.

Then the social aspect has a significance value of 0.245 or greater than a significance level of 0.05 or a calculated value of -1.181 greater than t table 0.245, so social variables have no effect on sustainability accounting. Then the environmental aspect has a significance value of 0.056 or greater than a significance level of 0.05 or a calculated value of 1.447 greater than t table 0.056, then environmental variables affect sustainability accounting. Then the last variable is Then variable X4 aspects of reporting sustainability accounting information with a significance value of 0.00 or greater than a significance level of 0.05 or a calculated value of 5.870 greater than t table 0.000, then the variable reporting sustainability accounting information affects sustainability accounting .

The coefficient of determination essentially measures how far the model's ability to explain the variation in the dependent variable. The coefficient of determination is zero and one. A small value means that the ability of the independent variables to explain the variation in the dependent variable is very limited. The following is a table of the coefficient of determination in this study:

Table 4. Table of the Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistic					Dubin Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,820[a]	.672	.637	1.19427	.672	18.966	4	37	.000	2.533

a. Predictors: (Constant), Pelaporan Infornasi Lingkungan, Lingkungan, Ekonomi, Sosial
b. Dependent Variabel : Akuntansi Keberlanjutan

From the table above it can be concluded that 63.7% of the ability of information on the independent variables Economic, social, environmental and environmental information reporting is able to explain the dependent variable factor, namely sustainability accounting. While 36.3% is most likely influenced by factors other than the four variables in this study.

CONCLUSIONS

There are 56.4% of the economic aspects who answered strongly agree with questions related to profit and loss reporting which is an indicator of measuring economic aspects. Whereas in the second question there were 2 accountants or 5.1% who stated that they did not agree that productive assets are income generators and expense triggers, that in fact every productive asset owned by each company has depreciation, and the depreciation is allocated to depreciation expense (Setiawan et al., 2022).

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The results of this test are in contrast to research conducted by (Siregar et al., 2019)that where the economic aspect in the role of sustainability accounting is the company's commitment to participate in realizing sustainable economic development in order to improve the quality of people's lives (people) and the environment (planet) as well as the company itself (profit). This means that with good reporting and reported annually by the company, it will be able to realize sustainable economic development and show that the company has been responsive and responsible for the business that the company has been doing so far. Factors that encourage companies to carry out CSR are related to criticism of community organizations. civil society towards the company's social and environmental performance, from the above questions the respondents who answered strongly agreed were 63.3% or as many as 39 respondents.

Then on the question on the social aspect where the partnership and community development program activities are an indicator of the burden on the social aspect answered with an average of 33.3% and 41% and of the four questions in the social aspect 13.48% were still unsure about answering questions, thus still there are respondents who do not understand the components of the sustainability report.

Next is the question of reporting accountability in environmental aspects, where there are four questions with an average percentage level of 48.1% where respondents agree to the questions given and 39.1% who answer strongly agree, thus it can be concluded that environmental aspects are very important because the resulting impact exceeds the social and economic aspects. The burdens incurred by the company are also more numerous, such as the energy impact, the resulting waste impact, the resulting greenhouse impact and the efficiency impact of the products produced by the company.

The conclusion from this study is that accountability for economic, social, environmental aspects and reporting of sustainability accounting plays a very important role in sustainability accounting. This is simultaneous with(Dietz & Rosa, 1994)where the presentation of information on sustainability accounting is an important and useful document in determining whether an activity has an impact on the environment, social, economy or has no impact at all.

Next is the question of reporting accountability in environmental aspects, where there are four questions with an average percentage level of 48.1% where respondents agree to the questions given and 39.1% who answer strongly agree, thus it can be concluded that environmental aspects are very important because the resulting impact exceeds the social and economic aspects. The burden incurred by the company is also more numerous, such as the energy impact, the resulting waste impact, the resulting greenhouse impact and the efficiency impact of the products produced by the company (Fortes et al., 2018; Liu, 2022).

Then the environmental aspect has a significance value of 0.056 or greater than a significance level of 0.05 or a calculated value of 1.447 greater than t table 0.056, then environmental variables affect sustainability accounting. The results of this test are simultaneous with research conducted by (Siregar et al., 2022)that where sustainability accounting reporting in environmental aspects only adds to the burden on companies and those who believe social performance is important and positively related to financial returns, from the statement above is that CSR is included in the CSR Reporting into environmental costs consisting of appraisal costs, prevention costs , external failure costs and internal failure costs. From the results of the questionnaire given, 33% answered that they did not know (doubtful), agreed and strongly agreed, and 10% or as many as 6 respondents who did not agree that CSR is a burden that will be borne by the company but will affect the company's financial benefits (Siregar et al., 2022).

In this study, researchers also suggest that there is a more optimal role for academics and accountants in preparing sustainability accounting reporting standards. It is necessary to make learning standards for sustainability accounting courses. It is expected that the presentation of sustainability accounting reports is not just a qualitative report, so that the information produced is transparent and the Government must optimize its role in understanding the context of environmental costs in order to create a common understanding (perception) with joint efforts to discuss community problems and needs, create cooperation and communication between the two direction in empowering the community.

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