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Implementation of Green Accounting as a Corporate Strategy in Supporting the Sustainable Development Goals (SDGs)

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Abstract

This study aims to analyze the implementation of green accounting as a corporate strategy to support the achievement of the Sustainable Development Goals (SDGs). The research method used is descriptive qualitative with data collection techniques through in-depth interviews, observation, and documentation in companies that have implemented sustainability reports. Data analysis was conducted using the Miles & Huberman model through data reduction, data presentation, and conclusion drawing. The results show that the implementation of green accounting in Indonesian companies is still partial and functions more as formal compliance than full integration into business strategy. Nevertheless, green accounting contributes significantly to the achievement of the SDGs, especially SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action) through energy efficiency, waste management, and carbon emission reporting. The driving factors for the implementation of green accounting include regulations, investor pressure, and management awareness, while the obstacles faced are limited human resources, high investment costs, and the absence of standard operating procedures in Indonesia. This study confirms that green accounting can be a strategic instrument to support corporate sustainability and sustainable development.

Keywords: green accounting; corporate strategy; sustainable development goals; sustainability

MAIN ARTICLE

1. Introduction

Global sustainability issues are increasingly receiving serious attention as various environmental crises escalate, such as climate change, which is triggering more frequent natural disasters, pollution that is damaging the quality of human life, and exploitation of natural resources that exceeds the Earth's carrying capacity. These conditions not only threaten the balance of ecosystems but also have serious impacts on the survival of future generations (Qutbi et al., 2024). This situation emphasizes that sustainability is no longer merely an option, but rather an urgent necessity that must be integrated into development policies and business strategies. In this context, a new development paradigm is needed that is more environmentally friendly, inclusive, and long-term oriented, so that a balance between economic growth, social interests, and environmental sustainability can be achieved sustainably (Mensah, 2019).

The Sustainable Development Goals (SDGs) are international guidelines formulated by the United Nations (UN) to promote the achievement of sustainable development globally. The SDGs not only serve as a reference for governments but also require companies to play an active role in achieving them (Humanika et al., 2023). This includes corporate responsibility to integrate environmental, social, and governance (ESG) aspects into their business strategies. Thus, companies are required to be not only profit-oriented but also consider the sustainability of natural resources, community welfare, and ethical business practices. The implementation of SDG principles in the business world reflects corporate commitment to a more equitable, inclusive, and sustainable future, while strengthening corporate competitiveness amidst increasing market demands and international regulations.

Green accounting is a modern accounting instrument that integrates environmental aspects into a company's financial reporting system. Through this approach, companies not only record economic transactions but also calculate the costs and benefits associated with environmental activities, such as waste management, energy use, and natural resource conservation efforts (Haerianti et al., 2025). Thus, green accounting helps companies be more transparent in demonstrating environmental responsibility while providing a more comprehensive picture of company performance. The application of this concept also supports the achievement of the Sustainable Development Goals (SDGs), as it emphasizes the importance of balancing profitability, environmental sustainability, and social welfare.

Green accounting practices encourage transparency and accountability in business management, as companies are required to openly report the impact of their operational activities on the environment (Maama & Appiah, 2019). By including environmental costs in financial reports, companies can provide more comprehensive information to stakeholders, including investors, the government, and the public. Furthermore, green accounting plays a crucial role

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in supporting environmentally friendly decision-making, as management can consider sustainability aspects when designing long-term business strategies. This practice not only strengthens the company's positive image but also demonstrates a concrete commitment to supporting sustainable development (Sari & Muslim, 2024).

In Indonesia, the implementation of green accounting is still relatively limited and tends to be symbolic rather than substantive. Many companies use it merely as part of their image or to meet regulatory obligations without truly integrating sustainability principles into their core business strategies. This is evident in sustainability reports, which often only highlight general corporate social responsibility (CSR) programs but fail to quantify the environmental impact of operational activities or the costs incurred to mitigate damage (Karwowski & Raulinajtys-Grzybek, 2021). This situation indicates a gap between the idealism of the green accounting concept and its practical implementation in the field. Therefore, more serious efforts are needed to encourage companies to use it as an instrument for accountability and sustainable decision-making.

Companies in Indonesia often present sustainability reports merely as a formal requirement, rather than as part of a long-term business strategy. These reports are generally prepared to meet regulatory requirements or simply enhance the company's public image, without any deep integration into day-to-day operational practices (Gunawan, 2021). As a result, sustainability has not yet become a fully internalized corporate culture in decision-making processes. However, when implemented strategically, sustainability reporting can be a crucial tool for mapping environmental risks, strengthening competitiveness, and ensuring long-term business continuity.

Most previous research has focused on sustainability reporting, but has not yet explored the implementation of green accounting as a corporate strategy. Existing academic studies tend to be normative or theoretical, while field studies on actual green accounting practices in Indonesian companies are still very limited. Furthermore, prior research has not linked green accounting to a company's actual contribution to achieving the Sustainable Development Goals (SDGs) (Adnyana et al., 2024) To date, no studies have been found that specifically highlight the barriers, opportunities, and internal strategies of companies in adopting green accounting to support sustainable development goals.

The novelty of this research lies in its attempt to offer a new perspective by positioning green accounting not merely as a reporting tool, but as a corporate strategy in supporting the achievement of the Sustainable Development Goals (SDGs). This research presents a qualitative, empirical study that explores the direct experiences of companies in Indonesia, thereby providing a practical understanding of the link between green accounting implementation and the achievement of SDG targets. Furthermore, this research also produces strategic recommendations for companies to strengthen the implementation of green accounting as a sustainability instrument that not only fulfills formal obligations but also supports long-term competitiveness and business sustainability.

The purpose of this study is to describe the implementation of green accounting in companies in Indonesia and to identify the strategies implemented by companies to make green accounting part of their support for the Sustainable Development Goals (SDGs). This study also aims to analyze various driving and inhibiting factors in the green accounting implementation process, thereby providing a comprehensive overview of the challenges faced in the field. Furthermore, this study is expected to generate strategic recommendations for companies so that green accounting becomes not only a formal obligation but also develops as a sustainable business strategy and supports long-term competitiveness.

2. Method, Data, and Analysis

This study uses a descriptive qualitative approach to deeply understand the implementation of green accounting in corporate strategy and its relationship to sustainable development goals (SDGs).(Dhar et al., 2022)The research location was determined at a large manufacturing company in Indonesia that has implemented or is attempting to implement green accounting, particularly companies that have published sustainability reports. The research subjects included financial managers, accounting staff, internal auditors, CSR staff or sustainability officers, and other relevant parties. Research informants were selected using a purposive sampling technique, namely selecting individuals considered to have the best understanding of green accounting practices. The number of informants was determined until data saturation was achieved, with the plan to involve six key informants, consisting of two finance/taxation managers, two accounting/sustainability report staff, one internal auditor, and one CSR staff.

Data collection was conducted through in-depth interviews with key informants, direct observation of financial reporting practices and environmentally oriented company activities, and documentation in the form of annual reports, sustainability reports, and company policies related to green accounting (Wati & Sisdianto, 2024). The primary research instrument was the researcher herself, supplemented by a semi-structured interview guide, field notes, and interview recordings. The collected data were analyzed using the Miles & Huberman model, which includes data reduction to sort relevant information, data presentation in narrative, tabular, or matrix form, and drawing conclusions to identify patterns and meaning in the implementation of green accounting related to the SDGs.

To maintain the validity of the data, this study uses source triangulation by comparing information from various informants, method triangulation by combining interviews, observations, and documentation, and member checks to confirm the interview results with informants. The research procedure includes several stages, namely: preparation (determining the research focus and compiling interview instruments), data collection (through interviews, observations, and documentation), data analysis (organizing, categorizing, and interpreting data), and writing a research report that is presented according to the objectives and findings.

3. Results

The research results show that the implementation of green accounting in Indonesian companies is beginning to be seen through the recording of environmental costs in financial reports, such as waste management costs, energy efficiency, and greening programs. Several companies have also prepared sustainability reports that refer to GRI (Global Reporting Initiative) standards as a form of accountability. From a strategic perspective, green accounting is used to strengthen the company's image as an eco-friendly company, implemented as a long-term strategy to reduce environmental risks and increase competitiveness, and integrated with CSR programs. Contributions to the SDGs are

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reflected in support for SDG 12 (Responsible Consumption and Production) through raw material and energy efficiency, SDG 13 (Climate Action) through carbon emission reporting and mitigation measures, and SDG 8 (Decent Work and Economic Growth) through the creation of sustainable business practices. Driving factors for implementation include government regulatory demands, international policies, investor and consumer pressure, and internal management awareness of the importance of environmental responsibility. However, implementation still faces obstacles in the form of limited human resources who are experts in green accounting, high initial investment costs, and the absence of specific green accounting standards in Indonesia which means companies only refer to general guidelines.

Table 1. Research Interview Instruments

No.	Theme	Interview Questions	Expected Data Focus
1	Understanding Green Accounting	How do you understand the concept of green accounting in your company?	Level of informant understanding of the concept of green accounting.
2	Practical Implementation	How do companies implement green accounting in financial reports or sustainability reports?	Real forms of implementation, for example recording environmental costs, energy efficiency, emissions reporting.
3	Corporate Strategy	What is the company's goal in implementing green accounting? Is it simply compliance or part of a long-term business strategy?	Strategic reasons behind the implementation of green accounting.
4	Support for SDGs	In your opinion, how do corporate green accounting practices contribute to achieving the SDGs?	Identify contributions to SDG 12, SDG 13, or other SDG targets.
5	Driving Factors	What are the main factors that encourage companies to implement green accounting?	Regulatory pressure, investor demand, management concerns, or global trends.
6	Obstacles and Challenges	What obstacles do you face in implementing green accounting in your company?	Technical barriers, costs, human resources, or lack of national standards.
7	Impact of Implementation	In your opinion, what are the direct and indirect benefits of implementing green accounting for companies?	Impact on efficiency, reputation, competitiveness and sustainability of the company.
8	Recommendation	What are your suggestions for implementing green accounting more effectively in companies?	Strategic input for improving the implementation of green accounting.

Source: 2025 Data Processing Results

The interview instrument table was designed to gather in-depth information regarding the implementation of green accounting within the company. Each theme served as a primary guideline to keep the interview focused on the research objectives. The questions addressed the understanding of the green accounting concept, practical

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implementation methods, company strategy, and its contribution to achieving the SDGs. Furthermore, the instrument explored the drivers and barriers faced by the company, as well as the tangible impacts of green accounting implementation. The final section of the interview focused on recommendations from the informants, ensuring that the research results not only describe the current situation but also generate strategic input for the future development of green accounting. Therefore, the interview instrument served as a systematic framework for obtaining relevant, in-depth, and comprehensive qualitative data.

4. Discussion

Analysis of Understanding and Implementation of Green Accounting.

The level of understanding of green accounting concepts in Indonesia varies. Some companies have come to understand that green accounting is not just about recording environmental costs, but also a crucial tool for measuring the impact of operations on sustainability (Talapessy et al., 2025). However, this understanding is not uniform across all sectors, as many companies still view green accounting as merely a global trend or an administrative obligation. This difference in understanding is generally influenced by human resource capacity, access to information, and management awareness of the importance of environmental responsibility.

In terms of implementation, several companies have begun incorporating environmental costs into their financial reports, for example, those related to waste management, energy efficiency, and greening programs. Furthermore, sustainability reports, compiled in accordance with international standards such as the Global Reporting Initiative (GRI), are a concrete step in demonstrating their commitment to environmental transparency. However, the quality and depth of reporting vary; some companies present detailed and measurable data, while many others simply submit descriptive reports without in-depth analysis (Saleh et al., 2024, pp. 2018–2022).

The most striking difference is seen between companies that implement green accounting merely as a formality and those that embrace it as a business strategy. At the formal level, green accounting is treated merely as supplementary documentation to meet regulatory requirements or simply to enhance the company's image. In contrast, companies that implement it strategically, green accounting is truly integrated into decision-making, risk management, and long-term planning. This strategic implementation not only strengthens the company's competitiveness but also demonstrates a tangible contribution to achieving the Sustainable Development Goals (SDGs) (Bebbington et al., 2023).

Green Accounting as a Corporate Strategy

The implementation of green accounting plays a crucial role in building a positive corporate image in the eyes of the public, investors, and regulators. Transparency in reporting environmental costs and contributions to sustainability demonstrates a company's commitment to responsible business practices. This can increase stakeholder trust and strengthen the company's reputation as an eco-friendly company that cares about environmental sustainability (Wulandhari & Machdar, 2024).

More than just a reporting requirement, green accounting is also integrated into a company's long-term business strategy. By calculating environmental costs and benefits, companies can identify risks and opportunities in managing resources efficiently. Thus, green accounting not only supports operational sustainability but also strengthens long-term competitiveness by enabling companies to adapt to regulatory demands, market trends, and consumer expectations that increasingly emphasize sustainability (Firmansyah, 2025).

Green accounting practices are also closely linked to corporate social responsibility (CSR) programs and the implementation of sustainable business practices. By recording environmental costs, companies can measure the effectiveness of environmentally-based CSR programs, such as reforestation, energy efficiency, or waste management. This ensures that CSR programs are not merely symbolic but make a real contribution to sustainable development. In this way, green accounting bridges a company's social activities, sustainability strategies, and the achievement of the Sustainable Development Goals (SDGs) (Putri, 2024).

Contribution to SDGs

The contribution of green accounting to the Sustainable Development Goals (SDGs) is clearly identifiable, particularly SDG 12 (Responsible Consumption and Production). By recording environmental costs, companies are encouraged to be more efficient in their use of raw materials and energy, while reducing waste production. This practice helps companies balance production needs with the sustainability of natural resources, enabling more responsible consumption and production patterns (Khairani & Sisdianto, 2024).

Furthermore, the implementation of green accounting has a direct impact on SDG 13 (Climate Action). With mechanisms for reporting carbon emissions, waste management, and investment in environmentally friendly technologies, companies can minimize the impact of climate change caused by their operational activities. Transparency in this reporting also strengthens corporate accountability and provides a stronger foundation for developing climate crisis mitigation and adaptation strategies.

Furthermore, green accounting also has the potential to contribute to other SDGs, such as SDG 8 (Decent Work and Economic Growth). The application of sustainability principles encourages healthier and more sustainable business practices, opens up new job opportunities in environmental management and green innovation, and increases companies' competitiveness in the global market (Syamsuddin et al., 2024). Thus, green accounting not only supports environmental conservation but also encourages inclusive and sustainable economic growth.

Comparison with Previous Research

This research differs from previous studies in that it focuses more in-depth on green accounting practices as part of corporate strategy. Most previous studies focused more on sustainability reporting or simply described companies' obligations to comply with environmental regulations. Therefore, these studies tended to be normative and descriptive, without much exploration of how green accounting is truly integrated into business strategy and corporate decision-making processes in Indonesia (Zuhri, 2022).

The novelty of this research comes from emphasizing that green accounting serves not only as a reporting tool but also as a strategy that can support long-term corporate sustainability. This study highlights the practical relationship between green accounting implementation and its contribution to achieving the Sustainable Development Goals (SDGs), and reveals the obstacles and opportunities companies face in the adoption process. Using a qualitative, empirical approach, this study provides new insights into how companies can make green accounting a strategic sustainability instrument, rather than simply an administrative formality.

This research has significant theoretical and practical implications. Theoretically, the research results are expected to enrich environmental accounting studies by presenting a new perspective on green accounting as a business strategy that supports the achievement of the Sustainable Development Goals (SDGs), not merely a reporting tool. Meanwhile, practically, this research provides strategic recommendations for companies to integrate sustainability principles into their reporting and decision-making systems, and for regulators to formulate clearer and more applicable policies to encourage the more substantial implementation of green accounting in Indonesia.

5. Conclusion, Limitations, and Suggestions

Conclusion

The implementation of green accounting in Indonesian companies has begun, but it remains limited and tends to be partial, focusing more on sustainability reporting than on full integration into business strategy. Companies' strategies in its implementation are generally aimed at enhancing a positive image, complying with regulations, and supporting long-term sustainability. The results of this study indicate that green accounting contributes significantly to the achievement of the SDGs, particularly SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action), through energy efficiency, waste management, and carbon emission reporting. Driving factors for its implementation include regulatory demands, investor pressure, consumer demands, and internal management awareness of environmental issues. While the main obstacles lie in limited human resources, high investment costs, and the lack of green accounting standards in Indonesia. Nevertheless, the implementation of green accounting has been proven to provide tangible benefits such as operational efficiency, improved corporate reputation, and support for long-term business sustainability. Thus, this study confirms that green accounting is not merely a reporting obligation but can also be a strategic instrument in a company's transformation towards sustainable business practices.

Limitations and suggestions

This study is limited by the limited number of informants and its focus on only one type of company, so the results cannot be generalized to all industrial sectors in Indonesia. Furthermore, the qualitative approach used is still descriptive, thus not providing a quantitative picture of the effectiveness of green accounting on the SDGs. Therefore, further research is recommended to expand the scope to various industrial sectors, use mixed methods, and involve external perspectives such as regulators, investors, and the public to produce more comprehensive and applicable findings.

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