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Green Accounting and the Challenge of Emissions Control in Indonesia's Energy Sector

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Abstract

The energy sector has an important role in the global economy, but on the other hand it also has a large environmental impact. The application of green accounting in the energy sector aims to integrate environmental considerations into company financial reports, reduce negative impacts, and create more sustainable practices. This research aims to identify opportunities and challenges in implementing green accounting in the Energy Sector on the Indonesian Stock Exchange. This research was conducted using a qualitative approach. Data was collected through literature and documentation studies on companies that have adopted green accounting. The results obtained in this research show that green accounting can help companies reduce environmental risks, improve their image, increase operational efficiency, and comply with regulations. However, challenges such as high implementation costs, internal resistance, and limited human resources are also faced. This research concludes that green accounting contributes positively to a company's environmental and financial performance, although it requires strategies to overcome existing challenges.

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1. Introduction

The energy sector plays a strategic role in supporting global economic growth because it supplies the primary resources required for industrial production, transportation, manufacturing, and household activities. Despite its substantial contribution to economic development, the sector is also recognized as one of the largest contributors to environmental degradation through greenhouse gas emissions, ecosystem destruction, hazardous waste generation, water pollution, and biodiversity loss (Yunita et al., 2024; IPCC, 2023). The increasing exploitation of natural resources has intensified concerns regarding environmental sustainability and has encouraged governments, investors, and other stakeholders to demand greater corporate accountability for environmental impacts.

Indonesia faces similar challenges as one of the world's major energy-producing countries. Based on the Emissions Database for Global Atmospheric Research (EDGAR), greenhouse gas emissions from the Fuel Exploitation category increased substantially from 32.57 $MtCO_2eq$/year in 1970 to 311.23 $MtCO_2eq$/year in 2024. Although emissions temporarily declined during 2020–2021 due to reduced economic activity during the COVID-19 pandemic, the emission level increased again in 2022 and continued rising through 2024. This trend indicates that energy exploitation activities remain a significant contributor to national greenhouse gas emissions and present serious challenges for achieving sustainable development targets.

Environmental issues are not limited to greenhouse gas emissions. According to data published by Badan Pusat Statistik (BPS), the mining, energy, and oil and gas sectors generated approximately 483.41 million tons of hazardous and toxic waste (B3) during 2020–2023, while only 347.28 million tons were successfully managed. This considerable gap demonstrates that hazardous waste management remains one of the major environmental challenges faced by Indonesia's energy industry. Consequently, companies are increasingly expected to improve environmental management systems and disclose environmental performance transparently.

One approach that has gained considerable attention in addressing these issues is green accounting. Green accounting extends conventional accounting practices by integrating environmental costs, resource consumption, environmental liabilities, and ecological impacts into corporate financial reporting and decision-making processes (Burritt & Schaltegger, 2014). Rather than focusing solely on financial performance, green accounting enables organizations to evaluate environmental performance simultaneously, thereby supporting sustainable business strategies and improving corporate accountability (Maulana, 2023; Nianty et al., 2023).

The implementation of green accounting has become increasingly important following the emergence of Environmental, Social, and Governance (ESG) principles and the Sustainable Development Goals (SDGs). Investors and regulators increasingly require companies to disclose environmental information as part of sustainability reporting because environmental performance is closely associated with long-term corporate value and investment attractiveness (IFRS Foundation, 2023). Consequently, organizations implementing green accounting are expected to improve operational efficiency, strengthen environmental governance, reduce environmental risks, and enhance stakeholder confidence (Fatmawati, 2024).

The increasing adoption of environmental management standards also indicates growing corporate awareness regarding environmental responsibility. Data from the National Standardization Agency of Indonesia show that the number of organizations certified under SNI ISO 14001 increased from 2,125 companies in 2019 to 2,729 companies in 2021. This upward trend reflects stronger corporate commitment toward environmental management systems and continuous improvement in environmental performance. One example is PT Bayan Resources, which has implemented ISO 14001:2015 Environmental Management System to manage environmental risks arising from its operational activities. Nevertheless, environmental management practices alone do not guarantee transparent reporting of environmental costs and impacts, making green accounting an essential complementary approach.

Previous studies have demonstrated that green accounting positively influences corporate sustainability, environmental performance, and stakeholder trust (Bebbington & Larrinaga, 2014; Schaltegger et al., 2022). Other studies have emphasized that financial risks remain significant within the energy sector despite improvements in environmental management practices (Yunus et al., 2026). However, most previous studies have primarily examined the impact of green accounting on financial performance or corporate value, whereas limited research has comprehensively explored both the opportunities and challenges associated with implementing green accounting in the Indonesian energy sector by integrating environmental conditions, regulatory developments, corporate readiness, and sustainability perspectives.

Based on this research gap, this study aims to analyze the opportunities and challenges of implementing green accounting within Indonesia's energy sector. The study contributes by providing a comprehensive understanding of how green accounting can support sustainable resource management, improve environmental transparency, strengthen corporate accountability, and identify strategic recommendations for overcoming implementation barriers. The findings are expected to contribute to the development of environmental accounting literature while providing practical recommendations for policymakers, corporate managers, and other stakeholders in promoting sustainable development within the energy sector.

2. Research Methodolgy

This study employed a qualitative research approach to explore the implementation of green accounting practices in Indonesia's energy sector. A qualitative approach was selected because it enables an in-depth understanding of environmental accounting practices, corporate sustainability initiatives, and the challenges and opportunities associated with implementing green accounting.

Data were collected using a literature review and document analysis. The literature review involved examining relevant scientific sources, including peer-reviewed journal articles, books, conference proceedings, government publications, sustainability reports, and other credible documents related to green accounting, environmental accounting, corporate sustainability, and environmental management in the energy sector. This process was conducted to establish the theoretical foundation and identify current developments, implementation practices, and research gaps.

In addition, document analysis was conducted on sustainability reports, annual reports, and environmental disclosures of selected companies operating in the Indonesian energy sector that have adopted environmental management policies or implemented green accounting practices. These corporate documents were analyzed to identify how environmental costs, resource utilization, greenhouse gas emissions, hazardous waste management, and sustainability initiatives are disclosed and integrated into corporate reporting.

The research subjects consisted of companies operating in Indonesia's energy sector, particularly those demonstrating environmental management commitments through sustainability reporting or the implementation of environmental management systems such as ISO 14001. The selection of companies was based on the availability of publicly accessible corporate reports and environmental disclosure information.

The collected data were analyzed using descriptive qualitative analysis. The analysis involved data reduction, data categorization, thematic interpretation, and conclusion drawing to identify patterns, opportunities, challenges, and best practices in implementing green accounting within the energy sector. This analytical approach enables a comprehensive understanding of the role of green accounting in supporting environmental sustainability, improving corporate transparency, and strengthening sustainable business practices in Indonesia's energy industry (Bela et al., 2024).

3. Results And Discussions

3.1 Opportunities in the Implementation of Green Accounting

Green accounting is an approach that integrates environmental considerations into a company’s financial statements. The implementation of green accounting offers various opportunities for companies, particularly in reducing environmental risks, improving corporate image, enhancing operational efficiency, and complying with increasingly stringent regulations.

a. Reducing Environmental Risks

The implementation of green accounting enables companies to better understand and manage the environmental impacts of their operational activities, particularly in industries with significant potential for environmental damage, such as mining. Green accounting involves the systematic recording and reporting of natural resource usage, as well as the environmental impacts resulting from a company’s operational activities. By tracking the use of resources such as water, land, and energy, as well as greenhouse gas emissions, companies can gain a clearer picture of their environmental footprint. This enables companies to identify areas requiring special attention and make strategic adjustments to reduce negative impacts on the environment.

In mining operations, green accounting can help companies monitor and evaluate greenhouse gas emissions, water pollution caused by mining waste, and land degradation. With accurate data, companies can design mitigation strategies, such as reducing emissions through environmentally friendly technologies, improving waste management, and restoring former mining sites. Additionally, green accounting helps companies adapt more quickly to increasingly stringent environmental regulations. Companies that are proactive in managing their environmental impact and complying with these regulations tend to be viewed more favorably by regulators, investors, and the general public, thereby reducing legal risks and enhancing the company's reputation (Radiansyah et al., 2023).

b. Improving Corporate Image

With growing global awareness of sustainability issues, companies that implement green accounting can improve their corporate image in the eyes of the public, investors, and consumers. Many consumers today are increasingly concerned about sustainability. In the energy sector—which is often viewed as a contributor to environmental damage—green accounting provides concrete evidence that a company is responsible in managing its environmental impacts. Research by (Erstiawan et al., 2024) shows that companies that are transparent in their environmental reporting and committed to sustainability benefit from a positive image that attracts environmentally conscious consumers and investors.

c. Operational Efficiency

Green accounting enables companies to analyze the efficiency of resource use, such as energy, water, and raw materials. Green accounting also encourages companies to conduct cost-benefit analyses of environmentally friendly practices (Zulhaimi & Hanifa, 2015). With a better understanding of resource usage, companies can identify areas where resources are used inefficiently and optimize their operational processes. For example, reducing waste and using renewable energy not only minimizes environmental impacts but can also lead to long-term cost savings.

d. Compliance with Regulations

As global attention to climate change and sustainability grows, many countries and international organizations have introduced regulations related to environmental reporting. For example, standards such as the Global Reporting Initiative (GRI), the Sustainability Accounting Standards Board (SASB), and ISO 14001 encourage companies to systematically report their environmental impacts. The implementation of green accounting enables companies to be better prepared to meet current and future regulatory requirements.

By integrating environmental considerations into financial reports, companies can ensure compliance with established standards, reduce the risk of penalties, and gain a competitive advantage in the market. Compliance with these regulations not only protects companies from the risk of fines and penalties but also enables them to receive certain incentives or benefits, such as subsidies or lower taxes for companies that operate sustainably (Aptasari, 2024).

e. Enhancing Transparency and Accountability

Companies that adopt green accounting can strengthen the trust of stakeholders, including investors, consumers, and regulators. By integrating environmental data into financial reports—such as information on carbon emissions, energy consumption, waste management, and natural resource conservation efforts—companies demonstrate their commitment to environmental responsibility. This approach underscores that companies focus not only on financial profits but also on the ecological impact of their business activities (Nurita & Sisdianto, 2025).

Such transparency will certainly benefit companies by giving the public the opportunity to assess the extent to which the company maintains a balance between business activities and environmental sustainability. Companies that demonstrate concern for environmental issues are generally preferred by consumers who are increasingly mindful of sustainability and the environmental impact of the products and services they consume. As a result, companies that are more proactive toward the environment tend to have greater appeal in a market that is increasingly aware of the importance of sustainable business practices.

f. Access to Green Financing and Investors

Financial institutions and investors are now increasingly interested in companies that implement sustainable practices. Green accounting allows companies to demonstrate their commitment to the environment, thereby attracting the attention of investors focused on green or sustainable investments. In addition, companies with strong green accounting reports can access sources of green financing, such as green bonds or sustainability funds from international financial institutions (Cendekiawan & Firmansyah, 2024). This financing is typically offered on more favorable terms compared to conventional financing.

3.2 Challenges in Implementing Green Accounting

Although green accounting offers a variety of significant benefits, its implementation also faces a number of challenges. These challenges—such as a lack of understanding and skills among human resources (HR), high implementation costs, and internal resistance—must be addressed so that companies can effectively integrate green accounting practices.

a. Lack of Understanding and Human Resources

One of the main challenges in implementing green accounting is the lack of understanding of this concept among management and employees (Pratama & Sisdianto, 2024). Not all companies—especially small and medium-sized enterprises (SMEs)—understand the importance of green accounting or its impact on business sustainability.

Many managers and stakeholders still view green accounting as an additional burden rather than a long-term investment. Many companies have not yet fully realized the importance of green accounting and its impact on business performance and the environment. A lack of training and education on the principles of sustainability and green accounting can hinder the adoption of these practices. Therefore, companies need to invest time and resources in training programs to enhance the knowledge and skills of their workforce.

b. Implementation Costs

One of the biggest challenges faced by companies—especially small and medium-sized ones—in implementing green accounting is the high cost of implementation. This process requires a significant upfront investment, both in terms of information technology and human resources. To begin implementing green accounting, companies need to develop or purchase software systems capable of handling environmental reporting, which may include measuring carbon emissions, energy consumption, waste management, and monitoring other environmental impacts. These systems often require customization and integration with existing accounting systems, which entails additional costs.

Training employees to understand and implement green accounting also requires a substantial budget. Improving skills in environmental data management and applying the appropriate reporting standards takes time and resources, which are not always affordable for companies with limited budgets. The process of collecting and analyzing accurate environmental data can also be very time-consuming and costly, as companies must ensure that the data used for green accounting reports is reliable and compliant with applicable standards.

All these costs must be carefully considered, given that the benefits of implementing green accounting—such as improved operational efficiency, enhanced corporate reputation, and compliance with environmental regulations—will only become apparent in the long term. Although these benefits can contribute to long-term gains, for many companies—especially small and medium-sized ones—the high upfront costs remain a major challenge in adopting green accounting systems (Hasibuan, 2024).

c. Internal Resistance

Internal resistance to change is also a common challenge faced when implementing green accounting (Komarudin, 2024). Employees and management may feel comfortable with traditional accounting practices and be reluctant to adapt to new approaches. Uncertainty regarding the impact of implementing green accounting on their jobs or the company's performance can fuel resistance. Many employees worry that these changes will increase their workload or require additional training, which they view as new challenges.

On the other hand, management generally doubts whether this approach will yield tangible results, especially in the short term. Therefore, it is important for companies to clearly communicate the benefits of green accounting. A transparent explanation of how the implementation of green accounting can support the company's sustainability, enhance its reputation, and comply with regulations must be provided to all employees and other stakeholders. Furthermore, involving all parties in the transition process through a participatory approach can help reduce resistance. Open discussions, adequate training, and cross-departmental collaboration can improve understanding and foster acceptance of the changes. With this approach, internal resistance can be minimized, and the company can ensure the successful and sustainable implementation of green accounting.

d. Lack of Regulatory Support

Although awareness of the importance of sustainability is growing, many countries do not yet have regulations requiring companies to implement green accounting. The absence of clear and detailed regulations means that companies lack a strong incentive to adopt this practice, as they are not required to do so by applicable laws or regulations. Without a formal obligation, many companies may feel there is no need to invest in green accounting, especially if they do not see any immediate or financial benefits from its implementation. Some companies may also prefer to focus on more visible or measurable aspects, such as short-term financial gains, rather than considering the long-term environmental impacts.

This can hinder the adoption of effective green accounting practices, as companies often do not know how to implement them correctly or find it difficult to meet applicable standards. In some cases, even when sustainability regulations exist, they may focus primarily on reducing carbon emissions or managing waste without covering broader aspects of green accounting, such as measuring resource use or the resulting social impacts. Without clear and detailed regulations, companies tend to rely on internal or voluntary policies to integrate sustainability into their reporting, which risks being less effective and inconsistent. Therefore, it is important for the government to establish clearer and more comprehensive policies, provide incentives for companies to adopt green accounting, and create a regulatory framework that not only guides but also promotes sustainability in the business world.

e. Difficulties in Assessing Success

One of the main challenges in implementing green accounting is the difficulty in assessing its success, particularly because the environmental parameters involved are often complex and their impacts are only felt in the long term (Yunita et al., 2024). Unlike traditional financial statements, which use metrics such as revenue, net income, or cash flow to demonstrate a company's performance, green accounting involves measuring environmental impacts, such as reductions in carbon emissions, energy efficiency, and waste management. The benefits of these measures—such as improved air quality or reduced climate change risks—cannot typically be directly translated into the financial figures shown on an income statement. Furthermore, environmental impacts are often indirect and widespread, making it difficult to link them specifically to a single corporate action.

For example, a company's reduction in carbon emissions may contribute only marginally to global climate change mitigation, with results becoming apparent only after many years. Consequently, companies often struggle to evaluate the effectiveness of their sustainability measures or to demonstrate to stakeholders that investments in green accounting provide tangible added value. This challenge is compounded by the lack of universal standards for assessing the success of environmental reporting, making comparisons and strategic decision-making more complicated.

f. Limitations of Data and Information

Green accounting requires accurate and detailed data on the environmental impacts of a company's activities, such as carbon emissions, energy use, waste management, and water consumption. However, many companies lack adequate systems or infrastructure to collect, process, and report this data. Data limitations can also stem from a lack of advanced measurement tools or the absence of technology to monitor environmental impacts in real time (Sadat et al., 2024). This makes it difficult for companies to prepare comprehensive and reliable green accounting reports.

Green accounting requires highly accurate and detailed data to evaluate and report on the environmental impacts of a company's operational activities, such as carbon emissions, energy use, waste management, water consumption, and raw material use. This data serves as the foundation for companies to measure the effectiveness of their sustainability policies and analyze the extent of their contribution to global environmental issues. However, many companies face challenges regarding the availability of adequate data, primarily due to limited infrastructure and systems capable of efficiently collecting and processing such data. Without advanced, integrated systems, data collection becomes more difficult and prone to inaccuracies. In addition, many companies—especially those that do not have a primary focus on sustainability—still rely on manual methods or disparate systems, which do not allow for real-time monitoring of environmental impacts.

Beyond infrastructure challenges, data limitations are often caused by a lack of appropriate and accurate measurement tools to assess environmental impacts in depth. Many companies lack the advanced technology needed to perform necessary measurements, such as monitoring greenhouse gas emissions or energy consumption in greater detail. Without the right tools or software, the data collected is insufficient to compile truly comprehensive and reliable green accounting reports. This, of course, hinders companies from preparing reports that meet the standards of transparency and accuracy required by stakeholders—whether regulators, investors, or consumers. As a result, companies struggle to account for their environmental impacts, which in turn reduces the effectiveness of the sustainability policies they implement.

3.3 The Impact of Green Accounting on a Company's Environmental and Financial Performance

a. The Impact of Green Accounting on a Company's Financial Performance

Green accounting is a form of environmental accounting that links environmental benefits to costs for economic decision-making. Economic decisions refer to investors' decisions regarding investments in a company. By disclosing environmental costs, a company demonstrates its business ethics and sound resource management (Dewi, 2016).

This aligns with stakeholder theory, which holds that a company is not an entity that operates solely for its own interests but must provide benefits to all its stakeholders; therefore, a company's existence is heavily influenced by the support it receives from its stakeholders (Ali & Faroji, 2021).

A company that demonstrates its concern for the community conveys the impression that it is committed to responsibly managing the products it produces. This can foster trust in the quality of the company's products, and such trust ultimately leads to customer loyalty toward those products. Consequently, public trust in the quality of these products will influence a company's financial performance by increasing its profits.

Based on previous research conducted by Jayanti (Febriansyah & Fahreza, 2020), there is a significant negative effect of environmental accounting disclosures on financial performance, as proxied by ROA. However, this result differs from a previous study by Prena (2021), which found that environmental accounting disclosures have a significant positive effect on a company's financial performance. This aligns with stakeholder theory, which explains that companies that maintain good relationships with their stakeholders can improve their performance.

b. The Impact of Green Accounting on Environmental Performance

Green accounting is an approach that incorporates environmental aspects into financial management and reporting. The implementation of green accounting is often associated with improved environmental performance—that is, a company's ability to manage the environmental impacts of its operations.

Green accounting helps companies understand the environmental impacts of their activities, such as energy use, carbon emissions, and waste management. By implementing green accounting, companies are more motivated to comply with environmental regulations and adopt better environmental management strategies. Green accounting promotes the efficient use of resources, such as water and energy, which ultimately reduces negative impacts on the environment. This strategy also helps companies reduce operational costs related to waste management or energy consumption. Companies that implement green accounting are reported to have better environmental performance compared to those that do not adopt this approach. This is measured through indicators such as reductions in greenhouse gas emissions, waste reduction, or increased recycling.

Green accounting has a positive impact on environmental performance, particularly through improved resource efficiency, regulatory compliance, and waste management. Although its implementation requires an initial investment, the long-term benefits in terms of environmental sustainability and corporate reputation are often greater. This aligns with previous research by Purwaatmojo & Ratmono (2024), which found that the implementation of green accounting has a positive and significant impact on a company's environmental performance. Research by Herlina & Ramadhani (2022) also shows that the implementation of green accounting improves waste management and leads to more transparent environmental reporting, which results in better environmental performance. Sari & Sudibyo (2023) also found that the implementation of green accounting plays a crucial role in improving environmental performance, particularly in terms of reducing hazardous waste and increasing resource efficiency.

4. Conclusion

The implementation of green accounting in the energy sector plays a crucial role in integrating environmental considerations into companies' financial reports. This practice not only helps companies reduce their negative impact on the environment but also improves the efficiency of resource use. As a result, companies can enhance their public image and that in the eyes of stakeholders, who are increasingly concerned about sustainability issues. Although there are many benefits, the implementation of green accounting also faces various challenges. High implementation costs, internal resistance, and a lack of data and appropriate measurement methods pose significant barriers. Additionally, uncertainty regarding global standards and varying regulations across countries adds to the complexity of implementing green accounting in this sector. Companies need to develop comprehensive strategies to address the challenges in implementing green accounting. Enhancing human resource capacity through training and education is crucial to support the implementation of these practices. Furthermore, collaboration with relevant parties in developing better environmental reporting standards is essential. Further research is also needed to explore innovative solutions that can help companies optimize the implementation of green accounting in the energy sector.

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