



Transformation of Green Accounting Implementation Aspects Prior to and During the COVID-19 Pandemic

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Abstract. The purpose of this research is to determine how the application of green accounting aspects changed before and during the COVID-19 pandemic in manufacturing and mining companies listed on the Indonesia Stock Exchange. This is referred to as quantitative research. This study's population includes all manufacturing companies listed on the Indonesia Stock Exchange, a total of 154 companies, as well as a total of 40 mining companies. Purposive sampling was used to select the sample for this study, which included manufacturing and mining companies listed on the Indonesia Stock Exchange during the 2018 and 2020 periods, companies with annual and sustainability reports for the 2018 and 2020 periods, and companies that consistently disclose social responsibility for the 2018 and 2020 periods. The Wilcoxon Signed Rank Test was used to analyze the data. The findings revealed that: (1) there was a significant difference in environmental performance disclosure before and during the Covid-19 pandemic; (2) there was no significant difference in environmental costs before and during the Covid-19 pandemic; (3) there was a significant difference in environmental disclosure before and during the Covid-19 pandemic; and (4) there is no significant difference in environmentally friendly products before and during the Covid-19 pandemic.

Keywords: Disclosure of Environmental Performance · Environmental Costs · Environmental Disclosure · Environmentally Friendly Products · Environmental Activities · Environmental Audit

1 Introduction

Pandemic requires clean environments. According to [1], cleanliness must be a priority in all aspects of society during the COVID-19 pandemic to prevent the spread of the virus and other diseases. Lack of public knowledge about healthy lifestyles, lack of facilities and infrastructure to support cleanliness, and lack of support from related parties contribute to low environmental hygiene awareness. The Environmental Responsibility Law raises environmental awareness. This law regulates social and environmental responsibilities to achieve sustainable economic development and improve quality of life and the environment. The company must maintain harmony. Religion, culture, and values. Resource companies must meet social and environmental obligations.

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Law 40 of 2007 on Limited Liability Companies, Law 25 of 2007 on Investment, and Regulation Government Number 47 of 2012 on Social and Environmental Responsibility regulate social and environmental responsibility in Indonesia. Once-voluntary company regulations on social and environmental responsibility are now mandatory, requiring all companies to implement and disclose environmental responsibility. The law does not regulate the extent of disclosure or the many components of environmental responsibility, resulting in non-uniform company performance. Advise the government to make new, complete, consistent regulations to benefit companies and the community.

Based on research [2] found non-compliance of these pharmaceutical companies in expressing concern for the environment.

Pharmaceutical companies are health companies. They should prioritize environmental health, especially during the 2020 COVID-19 pandemic in Indonesia. This research is important to assess the paradigm shift in green accounting in waste-producing companies amid a growing public health focus. Harahap and Koto's research explained Indonesian mining and its mitigation during COVID-19. Due to excessive exploitation, the mining sector has become a boomerang for Indonesia, especially during the COVID-19 pandemic (SDA). The article discusses mining exploitation in Indonesia during the COVID-19 pandemic and efforts to suppress it to prevent community and national losses. According to mining data from several Indonesian regions, 72% of Kalimantan's land or forest is controlled by mining and oil palm plantations. In Papua, 77 coal mining companies cover 1,409,976.15 hectares in protected forest areas, and 28 cover 324,342.23 hectares in conservation areas. This could degrade Indonesia's natural resources, say experts. Mining also affects the spread of COVID-19. Previous studies didn't test manufacturing and mining companies for environmental performance disclosure, environmental costs, environmental disclosures, environmentally friendly products, environmental activities, and environmental audits during the COVID-19 pandemic.

2 Literature Review and Hypotheses Formulation

2.1 Legitimacy Theory

According to [3] justify the organization's legitimacy. The organization aims to create harmony between the social values attached to its activities and the societal norms of behavior. As long as the two value systems align, the company is legit. When two value systems differ, the company's legitimacy is in jeopardy. Legitimacy theory states that a company's efforts to operate within the community's framework and norms ensure that outsiders accept its activities as "legitimate" (Deegan, 2004). When a company operates, there will always be differences between its value system and the community's. Companies must evaluate and adjust social values due to these differences. Without legitimacy, the company's survival is threatened [4].

2.2 Stakeholder Theory

Stakeholder theory states that a company's success depends on management's ability to build relationships with all stakeholders, not just shareholders [5]. Stakeholders are

people or groups who can be influenced by an organization's actions [6]. Stakeholders want CSR reports to be transparent so they can control the company's use of resources. Corporate Social Responsibility will improve the company's image and stakeholder loyalty. With increasing consumer and stakeholder loyalty, the company's sales are improving, and CSR is expected to boost profitability. Good CSR disclosure will attract investors [7].

2.3 Green Accounting

Green accounting involves disclosing environmental performance, costs, activities, products, and audits. Disclosure of environmental performance relates to how well the organization manages its activities, products, and services' environmental impact. Reduce the company's negative environmental impact to improve its environmental disclosure [8]. The company's activities incur environmental costs that affect financial performance, so they must be properly allocated. [9] divide environmental costs into four groups: prevention, detection, internal, and external. Environmental disclosure embodies CSR. Environmental disclosure conveys the company's openness to the public through financial statements. Environmentally friendly products are non-toxic, don't waste resources, and produce little waste. Reporting on environmental activities shows the organization's non-monetary efforts to improve the environment. Internal environmental management and monitoring tool.

3 Method

This study is quantitative. This study uses secondary data, which was processed and collected by other organizations or parties. The study used annual reports and/or sustainability reports from IDX manufacturing and mining companies for 2018 and 2020. The IDX website <https://www.idx.co.id/> lists companies, annual reports, and sustainability reports.

3.1 Population/Research Samples

This study's target population is IDX-listed companies from 2018 and 2020 when secondary data was collected. The research population includes companies with 2018–2020 annual report data and/or sustainability reports. This yields 154 manufacturing firms and 40 mining firms. 19 manufacturers and 8 miners.

3.2 Variable Operational

3.2.1 Performance Disclosure

Environmental Management System SNI ISO 14001:2015 is based on ISO 14001:2015. This standard was published by the World Business Council for Sustainable Development (WBCSD), which wanted to improve environmental quality. Indonesia's voice in the International Organization for Standardization (ISO) in developing this standard is the National Standardization Agency (BSN), (BSN), and the substance content is in the Ministry of Environment. The company will be scored based on the number of ISO 14001 indicator items. A score of 1 applies ISO 14001 and 0 doesn't.

3.2.2 Carbon Footprint

Transparency in reporting and disclosing environmental costs will improve the company's environmental performance. Thus, companies no longer report environmental costs voluntarily; they do so as a form of competition to increase their value in the eyes of stakeholders [13]. This study rated environmental cost reporting 0 to 1. Companies with no environmental cost reports received a 0 and companies with reports received a 1.

3.2.3 Disclosure

This research is about environmental performance indicators based on the fourth generation GRI (Global Reporting Initiative) standard, which was launched in May 2013. Thus, in this study, environmental disclosure was assessed by dividing the number of GRI items disclosed by company by the total number of GRI items.

3.2.4 Eco-Products

According to [14], environmentally friendly products have consumer and social benefits. This study evaluated the company's eco-friendly products. Total environmentally friendly products implemented by the company divided by total items.

3.2.5 Ecology

Environmental activities and their disclosure in the annual report influence future company environmental policies and programs. In this study, the number of environmental activities implemented by the company is divided by the total environmental activity category items.

3.2.6 Audits

As part of the environmental management system, an environmental audit reviews the organization's environmental responsibilities and proposes corrective and follow-up actions. The review, improvement, and follow-up audit process will improve the EMS continuously [15]. The company's PROPER can assess this environmental audit research. Gold is worth 5, green 5, blue 3, red 2, and black 1.

3.3 Data-Analysis Techniques

This research includes descriptive statistics and test analysis. A data normality UI test determines the statistical test to be used in the difference test. Parametric statistical tests require data normality tests; if not, non-parametric statistics such as the Wilcoxon signed rank test can be used. SPSS analyzes the data.

4 Results and Discussion

4.1 Descriptive Analysis and Data Normality Test

Table 1 shows that the average implementation of environmental performance disclosures increased after Indonesia's COVID-19 pandemic compared to before. Before Indonesia's COVID-19 pandemic, environmental performance disclosures averaged 2.76785, but afterward, they averaged 3.21499. Before Indonesia's COVID-19 pandemic, the average value of environmental performance disclosure was -0.44714. The increase in average implementation shows that the COVID-19 pandemic has had a positive impact on the company's green accounting, based on the disclosure of environmental

Table 1. Shows that the average implementation of environmental performance

		N	Mean Rank	Sum of Ranks
Disclosure of Environmental Performance_During Covid-19 - Disclosure of Environmental Performance_Before Covid-19	Negative Ranks	3 ^a	6.17	18.50
	Positive Ranks	20 ^b	12.88	257.50
	Ties	4 ^c		
	Total	27		
Environmental Costs_During Covid-19 - Environmental Costs_Before Covid-19	Negative Ranks	3 ^d	3.50	10.50
	Positive Ranks	3 ^e	3.50	10.50
	Ties	21 ^f		
	Total	27		
Environmental Disclosure_During Covid-19 - Environmental Disclosure_Before Covid-19	Negative Ranks	3 ^g	9.67	29.00
	Positive Ranks	18 ^h	11.22	202.00
	Ties	6 ⁱ		
	Total	27		
Eco-Friendly Products_During Covid-19 - Eco-Friendly Products_Before Covid-19	Negative Ranks	5 ^j	6.60	33.00
	Positive Ranks	10 ^k	8.70	87.00
	Ties	12 ^l		
	Total	27		
Environmental Activities_During Covid-19 - Environmental Activities_Before Covid-19	Negative Ranks	6 ^m	5.50	33.00
	Positive Ranks	3 ⁿ	4.00	12.00
	Ties	18 ^o		
	Total	27		
Environmental Audit_During Covid-19 - Environmental Audit_Before Covid-19	Negative Ranks	3 ^p	4.50	13.50
	Positive Ranks	5 ^q	4.50	22.50
	Ties	19 ^r		
	Total	27		

performance implementation. Before and during Indonesia's COVID-19 pandemic, stable environmental costs averaged 0.49210. This average stability shows that COVID-19 has not affected environmental costs. The average environmental disclosure increased by 0.20607 before the COVID-19 pandemic and 0.20611 during it. Before Indonesia's COVID-19 pandemic, the average value of environmental disclosure was -0.00044. This increase in average implementation shows that the COVID-19 pandemic has had a positive impact on green accounting based on environmental disclosure.

The COVID-19 pandemic has had a negative impact on the company's green accounting when viewed from the value of environmentally friendly products. Before the COVID-19 pandemic, environmentally friendly products had an average value of 0.35949. Before Indonesia's COVID-19 pandemic, the average value of environmentally friendly products was 0.03959. Changes in environmental activity value will affect green accounting assessments. The increase in average environmental activity value shows that the COVID-19 pandemic has had a positive impact on the company's green accounting. Before the COVID-19 pandemic, environmental activities averaged 0.16068; after, they averaged 0.22802. Before and after Indonesia's COVID-19 pandemic, the average value of environmental activities increased by -0.06734. The COVID-19 pandemic has had a positive impact on the company's green accounting, as measured by the average value of environmental audits. Environmental audits averaged 0.67937 before COVID-19, while environmental activities averaged 0.71213. Before and after Indonesia's COVID-19 pandemic, the average environmental audit score rose by -0.03276.

The Shapiro-Wilk normality test shows that the research data are not normally distributed. The research data were not tested by parametric statistical tests due to the normality test's result. Therefore, non-parametric Wilcoxon signed rank tests were used. Table 2 shows the Wilcoxon signed rank test results with 3 companies experiencing an increase in environmental performance disclosure values and 20 companies experiencing a decrease, as indicated by the negative rank value at a N value of 3 and positive ranks with a N value of 13. The ties value for environmental performance disclosure is 4, so 4 companies had the same values before and during the COVID-19 pandemic. Table 2 shows that environmental costs did not change before and during the COVID-19 pandemic, with a negative rank and a positive rank of 3, and a tie value of 21. This means that 21 companies had the same environmental cost values before and during the pandemic. The results showed that 3 companies increased environmental disclosure values and 18 companies decreased them during the COVID-19 pandemic, as indicated by the negative rank at N value of 3 and positive rank at N value. 18.2 Environmental disclosure has a ties value of 7, meaning 6 companies had the same value before and during COVID-19.

Table 2 also shows the Wilcoxon signed rank test results with 5 companies experiencing an increase in the implementation of environmentally friendly products and 10 companies experiencing a decrease, as indicated by the negative rank value at a N value of 5 and positive ranks at a N value of 10. Environmentally friendly products have a ties value of 12, meaning 12 companies have the same values before and during the COVID-19 pandemic. Environmental activities show Wilcoxon signed rank test results with negative ranks at N = 6 and positive ranks at N = 3. 18 companies have the same environmental activity value. The COVID-19 pandemic. Table 3 shows the Wilcoxon

Table 2. Wilcoxon Signed Rank Test Results

		N	Mean Rank	Sum of Ranks
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	Positive Ranks	20 ^b	12.88	257.50
	Ties	4 ^c		
	Total	27		
Environmental Costs_During Covid-19 - Environmental Costs_Before Covid-19	Negative Ranks	3 ^d	3.50	10.50
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Eco-Friendly Products_During Covid-19 - Eco-Friendly Products_Before Covid-19	Negative Ranks	5 ^j	6.60	33.00
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	Positive Ranks	3 ⁿ	4.00	12.00
	Ties	18 ^o		
	Total	27		
Environmental Audit_During Covid-19 - Environmental Audit_Before Covid-19	Negative Ranks	3 ^p	4.50	13.50
	Positive Ranks	5 ^q	4.50	22.50
	Ties	19 ^r		
	Total	27		

signed rank test results with 3 companies experiencing an increase in environmental audit scores and 5 companies experiencing a decrease during the COVID-19 pandemic, as indicated by the negative rank value at a N value of 3 and positive ranks at a N value of 5. 19 companies had the same environmental audit value before and during the COVID-19 pandemic.

Table 3 shows that there is a significant difference between environmental performance disclosure and environmental disclosure before and during the COVID-19 pandemic. Sig (2-tailed) is 0.00 0.05, while Asymp is constant for environmental costs, environmentally friendly products, environmental activities, and environmental audits. Sig (2-tailed) = 1.00, 0.12, 0.19, 0.48 0.05. H1, H3, and H6 are accepted, but H2, H4, H5, and H6 aren't.

Table 3. Hasil Wilcoxon Signed Rank Test

	Disclosure of Environmental Performance_During Covid-19 - Before Covid-19	Environmental Cost_During Covid-19 - Covid-19 Disclosure	Environment_ During Covid-19 - Before Covid-19 Friendly Products	Environment_ During Covid-19 - Before Covid-19 Activities	Environment_ During Covid-19 - Before Covid-19 Audit	Environment_ During Covid-19 - Before Covid-19
Z	-3.680 ^b	.000 ^c	-3.024 ^b	-1.554 ^b	-1.310 ^d	-.707 ^b
Asymp. Sig. (2-tailed)	0.000	1.000	0.002	0.120	0.190	0.480

4.2 Environmental Performance Disclosures, Environmental Costs, Environmental Disclosures, Environmentally Friendly Products, Environmental Activities, and Environmental Audits in Each Industry Sector Before and During the COVID-19 Pandemic

Table 4 shows the average changes in environmental performance disclosures, environmental costs, environmental disclosures, environmentally friendly products, environmental activities, and environmental audits in each industrial sector before and during the COVID-19 pandemic. Table 4 shows that 7 companies in various industrial goods and consumption sectors increased their average environmental performance disclosure from 2.69037 to 3.21455, while the average environmental cost remained stable. Each was 0.53452 during COVID-19. Environmental disclosure averaged 0.13200 to 0.20647. The average value of environmentally friendly products fell from 0.32693 to 0.12473, while environmental activities fell from 0.19670 to 0.18898. Environmental audits rose from 0.57735 to 0.69007.

Table 4 shows that the 4 coal sector companies used as samples experienced a decrease in the average implementation of environmental performance disclosures from 1.70783 to 1.63299, while environmental costs were stable with an average value of 0.0000. The average value of environmental disclosure also decreased from 0.11269 to 0.01500. Average value of environmentally friendly products decreased from 0.16500 to 0.19630 as environmental activities decreased implementation from 0.12500 to 0.0000 and environmental audit value increased implementation. from 0.81650 to 0.95743.

4.3 Differences in Environmental Performance, Environmental Costs, Environmental Disclosures, Environmentally Friendly Products, Environmental Activities, and Environmental Audits Prior to and During the COVID-19 Pandemic

Statistical analysis found that H2, H4, H5, and H6 were rejected, meaning there is no significant difference in environmental performance, environmental costs, environmental disclosures, environmentally friendly products, environmental activities, and environmental costs before and during the COVID-19 pandemic. The descriptive analysis showed that H2 was constant on average, H4 was decreased, H5 was increased, and H6 was constant, but the changes were not significant.

Table 4. Changes in Average Value of Environmental Performance Disclosures, nvironmental Costs, Environmental Disclosures, Environmentally Friendly Products, Environmental Activities, and Environmental Audits

	N	Minimum	Maximum	Mean	Std. Deviation
Disclosure of Environmental Performance_Before Covid-19	7	7.00	14.00	10.7143	2.69037
Disclosure of Environmental Performance_During Covid-19	7	9.00	16.00	12.0000	3.21455
Environmental Cost_Before Covid-19	7	0.00	1.00	0.4286	0.53452
Environmental Cost_During Covid-19	7	0.00	1.00	0.4286	0.53452
Environmental Disclosure_Before Covid-19	7	0.45	0.82	0.6071	0.13200
Environmental Disclosure_During Covid-19	7	0.18	0.85	0.6043	0.20647
Eco-Friendly Products_Before Covid-19	7	0.33	1.00	0.8086	0.32693
Eco-Friendly Products_During Covid-19	7	0.67	1.00	0.9529	0.12473
Environmental Activities_Before Covid-19	7	0.50	1.00	0.8571	0.19670
Environmental Activities_During Covid-19	7	0.50	1.00	0.8214	0.18898
Environmental Audit_Before Covid-19	7	3.00	5.00	4.0000	0.57735
Environmental Audit_During Covid-19	7	3.00	5.00	3.8571	0.69007
Valid N (listwise)	7				
Environmental Disclosure_During Covid-19	3	0.03	0.61	0.3633	0.29956
Eco-Friendly Products_Before Covid-19	3	0.33	1.00	0.7767	0.38682
Eco-Friendly Products_During Covid-19	3	0.33	1.00	0.7767	0.38682
Environmental Activities_Before Covid-19	3	0.50	1.00	0.7500	0.25000
Environmental Activities_During Covid-19	3	0.25	1.00	0.6667	0.38188

(continued)

Table 4. (continued)

	N	Minimum	Maximum	Mean	Std. Deviation
Environmental Audit_Before Covid-19	3	3.00	3.00	3.0000	0.00000
Environmental Audit_During Covid-19	3	3.00	3.00	3.0000	0.00000
Valid N (listwise)	3				

Environmental costs don't change the average value because the company's unstable financial condition causes it to minimize costs, including environmental costs. For environmentally friendly products, there is an average decrease, and the lack of a significant relationship before and during the COVID-19 pandemic cannot impact consumer awareness to switch to environmentally friendly products. As opposed to environmental activities, there was an average increase but no significant effect during the COVID-19 pandemic. During the pandemic, people realized the importance of a clean environment. The proportional environmental costs before and during the pandemic don't support this. The environmental audit did not change significantly between before and during the pandemic because one of the social distancing policies aimed at reducing COVID-19 spread affected the audit process of the public accounting firm. In this pandemic, KAP focuses on environmental care.

4.4 Differences in Environmental Performance, Environmental Costs, Environmental Disclosures, Environmentally Friendly Products, Environmental Activities, and Environmental Audits Between Before and During the COVID-19 Pandemic in Each Sector

Based on the descriptive analysis, environmental performance disclosures, environmental costs, environmental disclosures, environmentally friendly products, environmental activities, and environmental audits for each industrial sector changed. The Miscellaneous Goods and Consumption sector saw an increase in environmental performance disclosure, environmental disclosure, and environmental audit, and a decrease in environmentally friendly products and environmental activities, but environmental costs did not change. In the goods and consumption sector are CEKA, DVLA, KLBF, MLBI, PEHA, SIDO, and UNVR. It's clear that the current crisis won't reduce the community's need for food, household items, and medicine during the COVID-19 pandemic. The DVLA subsector was one of the suppliers of medicines during the COVID-19 pandemic, but analysis shows that environmentally friendly products and environmental activities have decreased. There is no increase in environmentally friendly products that impact environmental activities during the pandemic. Because of the company's environmental costs.

5 Conclusions

This study found (a) a significant difference in environmental disclosure before and during the Covid-19 pandemic, (b) no significant difference in environmental costs before and during the pandemic, (c) a significant difference in environmental disclosure before and during the pandemic, and (d) no significant difference in environmentally friendly products before and during the pandemic. This study's results can help the government assess the environmental responsibility of companies. This research can only be tested in 2018 and 2020 because manufacturing and mining companies don't publish sustainability or annual reports until 2020, making the results less accurate. Future research will test the consistency of these results by analyzing the company's sustainability report and/or annual report in 2020.

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