

Students' Expectations of Accounting's Role in Ensuring Business Sustainability

St Salmah Sharon^{1*}, Adindah Novihartina Jafar², Yuyun Karistin Meilisa Suade³

Program Studi Akuntansi, Sekolah Tinggi Ilmu Ekonomi Ciputra Makassar

salmah.sharon@ciputra.ac.id; adindah.jafar@ciputra.ac.id; yuyun.suade@ciputra.ac.id

Correspondent Author: salmah.sharon@ciputra.ac.id

Abstract

This research aims to explore student expectations regarding the role of accounting in understanding and applying the concept of business sustainability through in-depth interviews. In a business context that is increasingly focused on sustainability, accounting has become crucial in measuring, reporting and guiding sustainable business decisions. Through interviews with students, their expectations regarding the role of accounting for business sustainability are reflected in various aspects. First, accounting measures a company's sustainability performance by monitoring the environmental, social and economic impacts of business activities. Second, accounting provides a framework for preparing transparent and informative sustainability reports, helping to meet stakeholder needs. Third, accounting helps companies identify, evaluate and manage risks and opportunities related to business sustainability. Fourth, accounting facilitates the assessment of a company's long-term value by considering the social, environmental, and economic impacts of business operations. Fifth, information produced by accounting guides company management in making strategic decisions that support sustainable business growth and build a strong reputation in the eyes of stakeholders. Through a better understanding of the role of accounting in the context of business sustainability, students expressed their belief that accounting is a tool for shaping a more responsible and socially and environmentally sustainable business future.

Keywords: Role of Accounting, Business Sustainability, Student Expectations, Sustainability Reports, Strategic Decision Making

1. INTRODUCTION

Accounting is a discipline that plays a crucial role in supporting business sustainability in the modern era (Wahyuni et al., 2020; Soesanto, 2022). In an increasingly complex and sustainable world, the role of accounting in producing relevant information for sustainable business decision-making has become more prominent (Aranda-Usón et al., 2022; Kalbouneh et al., 2023; Manalu et al., 2023; "Theoretical Aspects of Sustainability Accounting," 2023).

Several researchers have discussed the concept and practice of environmental accounting and its impact on environmental preservation and sustainable business value (Sudarminto & Harto, 2023; Diana & Ardiansyah, 2022; Kurniawan & Wahyuni, 2019; Marina et al., 2021). Accounting students are future professionals who will play a key role in integrating sustainability aspects into their accounting practices. Therefore, students' understanding and expectations regarding the relationship between accounting and business sustainability have significant implications for the future of business and sustainability (Kurniawan & Wahyuni, 2019).

In analyzing the article titled "Students' Expectations in Understanding Accounting for Business Sustainability," the Expectancy Theory by Oliver (1974) serves as an important framework. This theory outlines that individuals form their expectations about the behavior of others or certain situations based on past experiences, communication, and social expectations. In this context, students are expected to have expectations related to business sustainability and how accounting can support this aspect. Additionally, the Sustainability Accounting Theory developed by Bahari (2022) becomes relevant because of its focus on how accounting practices can integrate sustainability dimensions into business decision-making. By combining these two theories, the article analysis can highlight the importance of understanding how students' expectations about accounting for business sustainability are formed, as well as how the education curriculum and accounting practices can meet these expectations to support sustainable business development.

This research is motivated by the findings of a study by Gomes et al. (2020), which explores how public higher education institutions in Portugal contribute to teaching about sustainable development, particularly in accounting courses. The results show that sustainable development programs are integrated into the accounting academic curriculum in only 48.5% of cases. Although not directly related to students' expectations, this study demonstrates the urgency of business sustainability as a foundation for students' understanding of accounting and business sustainability. Wahyuni et al. (2020), Astuti (2021), and Seprina et al. (2023) discuss the essence of environmental accounting in business sustainability, indicating the importance of environmental accounting as a form of corporate accountability to enhance both environmental and financial performance, which will impact business sustainability. Literature

evidence still lacks research that discusses the integration of students' expectations in understanding accounting for business sustainability, which motivates this research.

Several studies supporting students' expectations in understanding accounting for business sustainability can be found in various related studies (Bose et al., 2019; Boulianne et al., 2018; Khan, 2013; Lodhia et al., 2021). Relevant research (Soesanto, 2022; Dasanayaka et al., 2021) discusses environmental accounting toward a green economy, focusing on the relationship between natural sustainability and business sustainability. This research addresses the impact of environmental accounting in aspects of economic, social, and environmental sustainability indicators in business sustainability (Astuti, 2021; Brawijaya, 2021; Erwin, 2020; Maria Yovita R. Pandin et al., 2023; Marlina et al., 2023; Muthmainnah et al., 2023; Puspitasari & Nurmala Dewi, 2023; Septrina et al., 2023; Silvera et al., 2024; Sugiyanto et al., 2023). Marina et al. (2021) discusses the application of Islamic Accounting Information Systems to comply with hospital business ethics. This research discusses the parameters that influence the sustainability indicators in economic, social, and environmental aspects of hospital business ethics. Sipola et al. (2023) discuss the adaptation of artificial intelligence in business sustainability. This demonstrates that there is research supporting the understanding of business sustainability in specific contexts; however, these studies are quantitative, while this study uses a qualitative approach to achieve its objectives.

Although not directly related to accounting and business sustainability, these studies provide insights into students' expectations and understanding of business sustainability. From these studies, it can be concluded that there are efforts to support understanding and expectations related to business sustainability, though not specifically focused on the role of accounting. This indicates the importance of continuing to develop research that supports students' expectations in understanding accounting for business sustainability using an interpretive paradigm. Another novelty of this research is the use of methodology and Expectancy Theory (Oliver, 1974) and Sustainability Accounting Theory (Bahari, 2022) to explore students' understanding of accounting's role in business sustainability, resulting in a concept that can be applied in business organizations.

Company financial statements, produced by accounting practitioners, are essential tools for communicating financial performance and business sustainability to stakeholders (Bahari, 2022). However, in recent years, the demand for sustainability reporting has increased, and

companies need to incorporate sustainability aspects into their financial statements (Coffay & Bocken, 2023; Azmat et al., 2023). Therefore, it is essential for students studying accounting to understand how sustainability information is used in accounting and how they can contribute to sustainable accounting practices. The aim of this research is to explore students' expectations about the role of accounting in business sustainability.

2. LITERATURE REVIEW

In this study, the researcher uses this theoretical framework to address the research objectives, analyze the data, and draw relevant conclusions regarding students' expectations of the role of accounting in business sustainability and to what extent accounting education meets these expectations. The theory used is Expectancy Theory (Oliver, 1974), which relates to individuals' expectations about a situation or event. This theory can explore students' expectations regarding the role of accounting in business sustainability, including their expectations of accounting education in fulfilling these expectations. This theory relates to the role of accounting in measuring, reporting, and influencing business sustainability. The study can explore the extent to which students understand the role of accounting in supporting business sustainability, as well as the extent to which accounting education **meets their understanding and expectations regarding this matter.**

3. METHOD

The research method used in this study follows an interpretive paradigm to explore the research problem. The qualitative research methodology framework to explore students' expectations of the role of accounting in business sustainability is as follows: the informants are students from the Faculty of Economics and Business who have studied accounting at universities in South Sulawesi. Data collection is conducted through in-depth interviews with students who meet the established criteria. Additionally, the researcher uses relevant references related to the research issues (Sharon, Salmah, 2023).. Data analysis is performed on the interview transcripts to identify patterns, themes, and concepts emerging from the data. Data coding is conducted to identify themes and concepts arising from the interview transcripts. Based on the findings from the data analysis, the researcher develops a concept that illustrates the relationship between accounting and business sustainability. The emerging concept is a

proposition reflecting the results of the research. Conclusions and implications are drawn from the resulting concept to provide findings and theoretical or practical implications related to accounting and business sustainability.

4. RESULTS AND DISCUSSION

The role of accounting in business sustainability is crucial in the context of measuring, reporting, and guiding sustainable business decisions. The results of in-depth interviews with informants revealed a variety of their expectations regarding the role of accounting in understanding and applying the concept of business sustainability. Below is a summary of the interview results and their discussion:

1. Measurement of Sustainability Performance

Accounting provides a framework for measuring a company's sustainability performance through the development of sustainability metrics and indicators. This includes measuring the environmental, social, and economic impacts of the company's business activities.

"As for me, ma'am... measuring sustainability performance is very important, especially if the company wants to go public, particularly in understanding the business's impact on the environment and society. It is mandatory for a company to allocate funds for environmental protection, such as carbon emissions, resource usage, and social impacts, and this should be substantiated by accounting records, right?" (Inayah-UIN).

Research by Diana & Ardiansyah (2022) and Kurniawan & Wahyuni (2019) supports this idea by showing that systematically measuring sustainability performance can increase transparency and accountability, which in turn can improve a company's reputation and reduce risks associated with environmental and social issues. Thus, measuring sustainability performance through accounting not only helps companies understand their impact on the environment and society but also enhances their long-term sustainability and reputation. This was revealed by an informant:

"... accounting records every expenditure contributing to the measurement of sustainability performance because it provides structured information through financial reports published from business activities." (Ipha-UMM).

This statement aligns with sustainability accounting theory, as stated by Bahari (2022), which highlights the importance of integrating environmental and social aspects into accounting practices in response to broader corporate accountability demands. Research by Bose et al. (2019) also indicates that disclosing environmental information in financial reports can improve a company's environmental performance by encouraging better management of environmental risks and signaling the company's commitment to sustainability to stakeholders. Therefore, using the right accounting framework, companies can better understand and measure their environmental and social impacts and improve their overall sustainability performance.

"... accounting allows companies to identify and measure various sustainability aspects, so companies can evaluate their performance in a measurable and objective way regarding the allocation of business sustainability." (Maryam-UMI).

The informant's statement about identifying and measuring various sustainability aspects, such as energy use, greenhouse gas emissions, and fair labor practices, allows companies to evaluate their performance in a measurable and objective manner. Environmental and Social Accounting Theory, as described by Bahari (2022), emphasizes the importance of disclosing sustainability information in financial reports as a tool to enhance accountability and transparency regarding environmental and social impacts. Additionally, research by Khan (2013) and Lodhia et al. (2021) shows that systematically measuring sustainability performance can provide long-term benefits to companies, including improved reputation, operational efficiency, and competitiveness. Thus, using accounting to measure sustainability aspects benefits not only the company but also stakeholders and the broader environment.

"... accounting also enables companies to convert operational data into financial information that can be understood by investors. This allows investors or stakeholders to assess how business activities contribute to sustainability goals and where there is room for improvement..." (Sultan-Cokro).

Research by Soesanto (2022) also indicates that measuring sustainability performance can provide valuable insights for managers to identify cost-saving opportunities, innovation, and sustainable operational efficiency. By effectively utilizing accounting, companies can increase

their understanding of their environmental and social impacts and direct the necessary improvement measures to achieve sustainability goals. In line with the following informant:

"... similarly... accounting, if used for analysis, also enables comparing sustainability performance across time periods or between companies, especially when performing trend analysis. By using consistent metrics such as trend analysis and ratio analysis, we can assess whether a company is making progress in achieving its business goals..." (Sofyan-STIE).

The informant's statement emphasizes the importance of using clear measurable metrics to monitor and evaluate sustainability performance. Research by Dasanayaka et al. (2021) also shows that companies adopting appropriate sustainability metrics can gain competitive advantages, including improved reputation and attractiveness to sustainability-oriented investors. By comparing their sustainability performance over time or with industry competitors, companies can identify areas where they need to enhance their sustainability efforts and direct strategies to achieve more ambitious sustainability goals.

"... furthermore, using accounting as a tool for measuring sustainability performance allows companies to meet sustainability reporting requirements, which are becoming mandatory... if I'm not mistaken. This is important in building transparency and trust with stakeholders..." (Mirna-UIN).

The informant highlights the importance of disclosing sustainability information in financial reports as a tool to enhance accountability and transparency regarding environmental and social impacts. Research by Wahyuni et al. (2020) also indicates that transparent sustainability reporting can enhance stakeholders' positive perceptions of the company and reduce reputational risks. By meeting increasingly stringent sustainability reporting requirements, companies can strengthen relationships with stakeholders, improve their public image, and ensure long-term sustainability in an increasingly sustainable business environment.

Based on the results of the research involving interviews with students, the importance of accounting as a tool for measuring sustainability performance is strikingly clear. In the interviews, students emphasized that accounting provides a structured framework for measuring critical aspects of a company's sustainability performance. They acknowledged that measuring sustainability performance through accounting enables companies to monitor and

report on the environmental, social, and economic impacts of their business activities in a measurable and objective way. This aligns with prior theories and research emphasizing the importance of sustainability performance measurement in helping companies understand and manage their impact on the environment and society.

Additionally, in this study's findings, students also noted that measuring sustainability performance through accounting allows companies to compare their performance over time. By using consistent and measurable metrics, companies can evaluate whether they are making progress toward their sustainability goals. This finding is consistent with literature emphasizing the importance of sustainability performance measurement as a tool for monitoring progress and ensuring accountability in achieving sustainability goals (Astuti, 2021; Seprina et al., 2023).

Furthermore, students also highlighted that measuring sustainability performance through accounting helps companies identify risks and opportunities related to sustainability. By regularly monitoring and evaluating risks and opportunities, companies can take appropriate actions to mitigate risks and capitalize on opportunities in the context of sustainable business. This finding supports literature emphasizing the importance of sustainability performance measurement as a tool for risk management and innovation in sustainable business practices.

Thus, the results of this study illustrate that accounting is not only a tool for measuring a company's financial performance but also a valuable tool for measuring sustainability performance. The implication is that using accounting as a tool for measuring sustainability performance can help companies understand, manage, and communicate their impact on the environment and society more effectively, which in turn can support the development of sustainable and responsible business practices.

2. Transparent sustainability reporting framework

A transparent sustainability reporting framework is an important element in creating corporate accountability to stakeholders. This transparency allows companies to communicate the social, environmental, and economic impacts of their operations clearly and responsibly. By preparing informative reports based on accurate data, companies not only fulfill their legal obligations but also build

public trust. This is important in supporting long-term sustainability, improving the company's reputation, and providing relevant insights for stakeholders to understand the company's sustainability performance. The following are statements from several informants regarding the importance of a transparent sustainability reporting framework.

"A transparent sustainability report helps us understand how companies manage their social and environmental impacts, making it easier to assess their commitment to sustainability." Bella (22 Years/Semester IV)

"I think companies should explain in detail the data used in their sustainability reports. This transparency can increase public trust." Dina (22 Years/Semester IV)

"Transparency in sustainability reports is very important to measure how far companies contribute to global sustainability goals, such as the SDGs." Rudi (23 Years/Semester VI)

The informants' statements show the importance of transparency in sustainability reports to build public trust and ensure corporate accountability for social and environmental impacts (Sharon & Paranoan, 2020; Maulana et al., 2023). Bella and Dina highlight the role of transparency in providing a clear understanding of a company's commitment to sustainability, which supports the theory put forward by Zhou & Wang (2023) which states that transparent sustainability reports can increase the credibility and trust of stakeholders in the company. Rudi further links transparency to the company's contribution to global sustainability goals, especially the SDGs, which is in line with the theory explained by O'Neill et al. (2022), which emphasizes that complete and clear sustainability reports are essential for assessing a company's contribution to achieving global goals such as the SDGs. These three statements underline the importance of transparency in sustainability reports as a tool to increase accountability and assess the company's positive impact on society and the environment (Lince Bulutoding & Sharon, 2023).

Overall, these findings confirm that transparency in sustainability reports is not only a communication tool, but also a means of education, increasing trust, and corporate accountability in the eyes of stakeholders.

3. Identification of sustainability risks and opportunities

Identification of sustainability risks and opportunities is a crucial step in understanding the strategic impact of business decisions on the environmental, social, and governance aspects of the company. In this context, companies are not only required to mitigate risks that can hinder operations and reputation, but also to recognize opportunities that support the achievement of sustainability goals, such as contributions to the Sustainable Development Goals (SDGs). This identification process involves transparent analysis of sustainability policies, accurate reporting, and stakeholder engagement. The views and expectations of students as part of stakeholders provide important insights into how transparency in sustainability reports can improve accountability, trust, and the educational role of companies in building a more socially and environmentally responsible future.

"Identification of sustainability risks and opportunities is important for companies to prevent potential problems, such as unmanaged environmental impacts, and to take advantage of opportunities to improve their reputation."

Amran (21 Years/Semester III)

"Identification of sustainability risks helps companies avoid major losses, while taking advantage of sustainability opportunities can create added value for their business." Dina (22 Years/Semester IV)

"I think the company's ability to identify sustainability risks and opportunities shows their commitment to a better future for the environment and society." Ayu (20 Years/Semester II)

"Managing sustainability risks and opportunities is how companies ensure long-term sustainability. It also helps them stay relevant amidst changing market needs." Budi (24 Years/Semester VIII)

Based on the findings of interviews with informants, identifying sustainability risks and opportunities is a key element in ensuring business continuity. Aranda-Usón et al. (2022) explain that the sustainability accounting approach in the context of a circular economy can help companies assess existing risks and opportunities and make decisions that support long-

term sustainability. This is in line with the opinion of Dina (22 Years/Semester IV) who stated that utilizing sustainability opportunities can provide added value to the business. Furthermore, Astuti (2021) showed that good management of social and sustainability risks in coconut oil craftsmen can create positive impacts on the community and the environment, similar to Ayu's statement (20 Years/Semester II) which links risk identification with the company's commitment to a better future. Therefore, managing sustainability risks and opportunities, as explained by Budi (24 Years/Semester VIII), is a strategic step that not only protects the company from losses but also maintains relevance and competitiveness in the global market (Azmat et al., 2023; Bahari, 2022).

4. Sustainable and responsible business development

Sustainable and responsible business development is a concept that emphasizes the importance of creating long-term value for the company, society, and the environment. In this context, companies do not only focus on financial profit, but also on the social and environmental impacts generated by their operations. This sustainability principle integrates economic, social, and environmental factors into business decision-making, with the aim of creating a business that is not only profitable, but also makes a positive contribution to a better world. With increasing global awareness of the importance of environmental and social issues, companies are faced with the challenge of balancing market needs with responsibility for sustainability. As a first step, identifying risks and opportunities related to sustainability becomes an integral part of the company's long-term strategy, which will be discussed further in the results of interviews with the following informants.

"In my opinion, sustainable and responsible business development reflects the company's concern for the environment and society, which ultimately increases consumer trust." Dina (22 Years/Semester IV)

"Businesses must prioritize sustainability in order to remain relevant in the long term, especially with increasing public awareness of social and environmental issues." Rudi (23 Years/Semester VI)

"I hope that companies can balance economic profits with positive contributions to the environment, so that they provide benefits for future generations." Ayu (20 Years/Semester II)

The informants' statements reflect the importance of economic, social, and environmental integration in sustainable business development. Dina highlighted that sustainability can increase consumer trust, which is in line with the findings of Aranda-Usón et al. (2022) which show that responsible sustainability improves a company's reputation and relationships with consumers. Rudi emphasized the importance of public awareness, which is consistent with Azmat et al. (2023) who emphasize the role of society in driving change towards sustainability. Meanwhile, Ayu's hope to balance profits with positive contributions to the environment is in line with the views of Coffay & Bocken (2023), who stated that companies need to adapt business models that not only prioritize profits, but also long-term environmental impacts. The integration of these concepts shows the importance of companies in creating sustainable value for future generations, as stated by Kurniawan & Wahyuni (2019).

5. Sustainable strategic decision guide

Sustainable strategic decision guide leads to the implementation of policies and practices that support long-term sustainability, taking into account economic, social, and environmental impacts. These strategic decisions are not only driven by short-term financial goals, but also by considerations of how they can create sustainable value for all stakeholders. In this context, companies must be able to integrate sustainability into the core of their business strategy, identify opportunities for environmentally friendly innovation, and manage potentially detrimental risks in operational processes. Thus, sustainable decision making is key to achieving resilient growth, enhancing corporate reputation, and contributing to sustainable development goals. The results of interviews with the following informants will provide further insight into sustainable strategic decision guides and practices in the corporate context.

"Sustainable strategic decisions help companies not only maintain financial sustainability but also consider the social and environmental impacts of each policy." Budi (24 Years/Semester VIII)

"Guidelines for sustainable strategic decisions can ensure that companies remain competitive while maintaining accountability to society." Amran (21 Years/Semester III)

"Companies need to consider sustainability aspects in their strategies to build a strong reputation in the eyes of stakeholders." Bella (22 Years/Semester IV)

The informants' statements reflect the importance of sustainable strategic decisions to maintain a balance between financial, social, and environmental sustainability. Budi emphasized that strategic decisions must include social and environmental impacts, which is in line with the triple bottom line (TBL) theory proposed by Pandin et al. (2023), which emphasizes that companies must manage financial, social, and environmental impacts in a balanced manner for long-term sustainability. Amran talked about the importance of accountability to society, which supports the view of Manalu et al. (2023) who stated that companies that focus on sustainability can strengthen accountability and relationships with stakeholders. Bella, who emphasized the company's reputation in the eyes of stakeholders, supports the findings of Azmat et al. (2023) who showed that sustainability can strengthen a company's reputation and competitiveness in a market that is increasingly aware of social and environmental issues. This overall view shows that sustainable strategic decisions are key to building a successful and responsible business in a social and environmental context.

5. CONCLUSION AND SUGGESTIONS

The results of this study indicate that students expect a broader role for accounting in the context of business sustainability. They view accounting as a crucial tool for measuring sustainability performance, preparing transparent reports, and guiding strategic decision-making. However, there are limitations in their understanding of the complexities of sustainability accounting and its integration into business decision-making. To address this, accounting education needs to place more emphasis on business sustainability and integrate it comprehensively into the curriculum. It is also recommended to provide training and workshops on sustainability accounting to enhance students' understanding and skills in facing increasingly complex and sustainable business challenges. This way, students can become future leaders who are capable of integrating sustainability principles into every aspect of business.

The findings of this study have significant theoretical and practical implications. Theoretically, this study contributes further understanding of students' expectations regarding the role of accounting in the context of business sustainability. This can complement existing

literature on the integration of accounting and sustainability, and encourage the development of new theories regarding the role of accounting in supporting sustainable business growth. Practically, these findings provide valuable insights for educational institutions to adjust the accounting curriculum with a greater focus on business sustainability aspects. In addition, companies can use the results of this study as a basis to enhance their understanding and practice of sustainability accounting in the workplace. By taking students' expectations into account, companies can develop business strategies that are more socially and environmentally sustainable, as well as build a strong reputation in the eyes of stakeholders.

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