The Influence of Student Engagement in the Green Accounting Society Program on Their Awareness Environmental Issues

Amelia Rahmayani[1], Rismawati[2], Zikra Supri[3]
[1]Universitas Muhammadiyah Palopo
[1]ameliarahmayani@gmail.com,

Info Artikel	ABSTRAK
	Penelitian ini bertujuan untuk mengetahui apakah partisipasi mahasiswa dalam program green accounting society dapat mempengaruhi kesadaran lingkungan. Metode penelitian ini menggunakan metode kuantitatif dengan menggunakan metode purposive sampling dengan sampel responden yang dipilih secara purposif. Data dikumpulkan melalui kuesioner yang mencakup variabel partisipasi mahasiswa, Green Accounting Society, dan kesadaran lingkungan. Populasi dalam penelitian ini adalah mahasiswa semester 7 kelas A di Fakultas Ekonomi & Bisnis, Universitas Muhammadiyah Palopo. Teknik analisis data dilakukan dengan menggunakan aplikasi Statistical Package for the Social Sciences (SPSS) 25th edition. Hasil penelitian ini menunjukkan bahwa partisipasi mahasiswa tidak berpengaruh signifikan terhadap kesadaran lingkungan, sedangkan green accounting society berpengaruh signifikan terhadap kesadaran lingkungan.
	ABSTRACT
	This study aims to determine whether student participation in the green accounting society program can affect environmental awareness. This research method uses quantitative methods using purposive sampling method with a sample of respondents selected purposively. Data were collected through a questionnaire which included variables of student participation, Green Accounting Society, and environmental awareness. The population in this study were 7th semester class A students at the Faculty of Economics & Business, Universitas Muhammadiyah Palopo. Data analysis techniques were carried out using the Statistical Package for the Social Sciences (SPSS) 25th edition application. The results of this study indicate that student participation has no significant effect on environmental awareness, while the green accounting society has a significant effect on environmental awareness.

INTRODUCTION

Industry players are currently engaged in fierce competition to create products with high added value, as part of their strategy to maintain a competitive advantage in the midst of global competition that is getting tighter every year (Rosaline & Wuryani, 2020). However, some actors in the industry may place more emphasis on improving product quality without fully considering the environmental implications. The growing awareness of environmental and sustainability issues has become a major concern in various sectors, including in the business field and in the accounting discipline (Nyoman & Werastuti, 2022).

Companies are increasingly expected to integrate sustainable practices into their operations, and the use of sustainable accounting is becoming an essential tool in measuring and reporting environmental impacts and sustainability measures. (Chairia et al., 2022). The application of this environmental accounting concept in companies encourages them to improve their ability to address the environmental issues they face, with the aim of minimizing negative impacts on the environment. (Maama & Gani, 2022).

The results of research from Gabriella & Sugiarto (2020) reveal that in the campus world, students lack awareness and environmentally friendly behavior, so students are required to participate in the campus environment. This research is in line with Sudiarto (2022) who states that students as agents of societal change have an undeniable role in shaping the direction of this movement. They are a group full of energy, open-minded, and passionate about creating change. In an effort to maximize students' potential as agents of environmental change, many higher education institutions have introduced programs that support an understanding of environmental sustainability.

The results of research from Rounaghi (2019) state that environmental accounting can be applied on a large scale and small scale systematically or based on the basis needed. This research is in line with Gonzalez & Peña-Vinces (2022); Ramos et al. (2023); Sukmadilaga et al. (2023) which states that the form of environmental accounting selection by companies reflects the objectives and reasons for its use. The use of green accounting encourages companies to improve and support the transparency of their environmentally friendly operations (Saputra et al., 2021). In addition, green accounting assists organizations in implementing strategies to address environmental issues, which have an impact on the Company's good reputation (Saija et al., 2023). It also serves as an organizational commitment to encourage society to engage in environmentally friendly economic activities, which is a way for companies to demonstrate their commitment to improving the environment.

Deswanto (2022) research states that awareness of the environmental crisis and the need for sustainable action has become one of the most pressing issues on the global agenda today. Climate change, environmental degradation and the decline of natural resources have sparked widespread concern about the future of our planet. Amidst these challenges, environmental awareness has become a key foundation for positive change and concrete action (Angelina & Nursasi, 2021; Filimonau & Tochukwu, 2020). Environmental awareness has become one of the most important issues facing the world today. Climate change, environmental degradation, and declining quality of natural resources have pushed the global community to seek sustainable solutions (Rahman et al., 2019).

In the academic context, there are still few studies that explore the role of students in supporting green accounting practices and environmental awareness. One important initiative that has emerged in this context is the green accounting society program. Such programs integrate accounting principles with sustainability issues, providing students with opportunities to participate in activities that encourage a deeper understanding of the environmental impact of economic activities (Faizah, 2020; Gharib et al., 2023; Iqbal et al., 2018). In this context, green accounting programs aim to bridge the gap between traditional accounting practices and the pressing need for environmental sustainability by instilling a sense of environmental responsibility among students.

Previous studies have tried to understand the impact of such programs on students' environmental awareness. For example, participation in environmental programs in higher education has great potential to change students' attitudes and actions regarding environmental issues (Al-Zohbi & Pilotti, 2023; Sudiarto, 2022). Involving students in environmental programs not only enhances their understanding of sustainability, but also motivates them to become active advocates for a greener future (Nguyen et al., 2023). From the description above, a problem formulation can be drawn whether student participation in the green accounting society program can affect environmental awareness. Therefore, the purpose of this study is to determine whether student participation in the green accounting society program can affect environmental awareness.

According to Sudiarto (2022) states that student participation refers to the active involvement of students in activities, organizations, or initiatives on or off campus that aim for personal, social, or

academic development. They have the potential as agents of change who influence campus policies and promote sustainable practices (Sari, 2022).

Student involvement enhances students' leadership skills, cooperation, and understanding, and provides opportunities to contribute to the university community.

He & Li (2023); Tu & Huang (2015) stated that green accounting is an approach in accounting that considers the environmental impact of economic activity, by measuring, reporting, and integrating environmental information in financial statements and decision making (Al-Dhaimesh, 2020). This study bases itself on the principles of green accounting to evaluate the impact of students' participation in the green accounting society on their environmental awareness.

Ramos et al. (2023); Yudawisastra et al. (2023) state that environmental awareness is the level of individual understanding of environmental issues, including an understanding of the impact of human activities on the natural environment. This research focuses on measuring and improving students' level of environmental awareness through their participation in a green accounting society that encourages pro-environmental actions, behavior change, and concern for environmental protection and sustainability.

State that environmental awareness is the level of individual understanding of environmental issues, including an understanding of the impact of human activities on the natural environment. This research focuses on measuring and improving students' level of environmental awareness through their participation in a green accounting society that encourages pro-environmental actions, behavior change, and concern for environmental protection and sustainability.

Figure 1. Framework of Thought
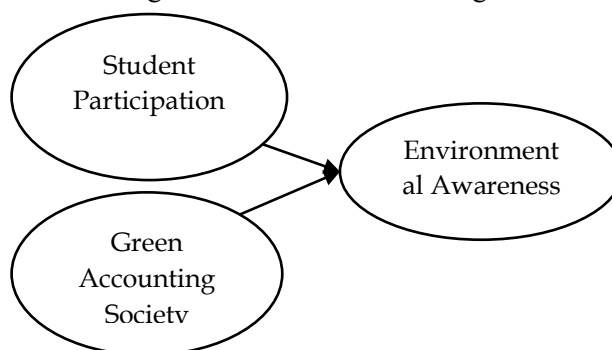
Source: Research data, 2023

RESEARCH METHOD

This research applies a quantitative approach, which in scientific accounting terminology can be explained as a research method based on the positivism paradigm. This method is used to examine a certain population or sample, data collection is carried out using appropriate research instruments, data analysis is quantitative or statistical, with the aim of testing previously formulated hypotheses (Sugiyono, 2019; 133).

In this study, the type of data used is primary data. Primary data is data collected directly from the source for specific research purposes. This data will be obtained through a questionnaire given to students who participate in the Green Accounting Society Program. The population in this study were 7th semester class A students at the Faculty of Economics & Business, Universitas Muhammadiyah Palopo. The source of student data is taken from PDPT Muhammadiyah Palopo University. Data

analysis techniques were carried out using the Statistical Package for the Social Sciences (SPSS) 25th edition application. This questionnaire uses a Likert scale with a scale of 1-5, scale 1 for "strongly disagree" to scale 5 for "strongly agree".

The author calculated the sample size using the Slovin formula as follows:

$$n = \frac{N}{1 + Ne^2}$$

Description:
n   = Sample size
N   = Population size
e   = The significance level refers to the threshold of tolerable error in the sample

$$n = \frac{200}{1 + (200x0,05)^2}$$

$$n = \frac{200}{1 + 0,5}$$

n = 133

So that the sample used in this study was 133 students.

The instrument will be tested with descriptive statistics. Descriptive statistics is a process that realizes the transformation of research data into a simpler and easier form that involves calculating the mean (average), median, mode, standard deviation calculation, as well as analyzing the slope of data distribution and other relevant aspects.

In addition, the validity and reliability tests were carried out. The validity test is an essential process in research with the aim of assessing whether the measuring instrument used is in accordance with the intended measurement objectives. In this context, the validity test utilizes the Person Corellation Value. The research instrument is considered valid if the Person Corellation value exceeds the 0.50 threshold. Furthermore, reliability testing is also carried out to measure the level of consistency of measurement results when measurements are repeated under similar conditions. Reliability measurement is evaluated based on the Cronbach Alpha value, where reliability is considered adequate if the Cronbach Alpha value is > 0.6 (Sugiyono, 2019;121).

In addition, a classical assumption test is conducted to ensure that the results of the statistical analysis are valid and reliable.

If the regression model does not meet the eligibility then data analysis cannot be carried out. The classical assumption test carried out consists of tests of normality, heteroscedasticity, and multicollinearity.

Furthermore, hypothesis testing uses SPSS software with multiple regression analysis. Partial test or t statistical test used for hypothesis testing provided that the hypothesis is supported if the t value is <0.05 and the beta coefficient is in line with the hypothesis.

RESULT AND DISCUSSION

The questionnaire distribution was carried out for approximately 2 weeks. Statistical data on respondent characteristics displays details regarding the identity of respondents based on gender. Based on the information in table 1, it shows that most of the respondents are female, as many as 107 people or 80.5% and the remaining respondents are male, as many as 26 people or 19.5%. (Table 1).

Table 1. Respondent Characteristics

Characteristics	Description	Amount	Percentage (%)
Gender	Number of Respondents	133	100
	Male	26	19,5
	Female	107	80,5
	Number of Respondents	133	100

Source: Primary data processed with SPSS, 2023

From the data collected, the author presents the following descriptive statistics to provide an overview of the respondents in this study. Table 2 illustrates the following descriptive statistical data.

Table 2. Descriptive Statistics

	N	Min	Max	Mean	Std. Dev
Student Participation (XI)	133	11.00	25.00	22.2707	3.23599
Green Accounting Society (X2)	133	8.00	25.00	19.2707	3.53795
Environmental Awareness (Y)	133	10.00	25.00	18.9173	3.72552

Source: Primary data processed with SPSS, 2023

Student participation (X1) has a minimum value range of 11.00 to a maximum value of 25.00, with an average of about 22.2707 and a standard deviation of 3.23599. The average of 22.2707 reflects the fairly high student participation of the respondents.

Green accounting society (X2) has a range of values between 8.00 and 25.00, with an average of around 19.2707 and a standard deviation of 3.53795. The average of 19.2707 indicates that the green accounting society has relatively high respondents.

Environmental awareness (Y) also has a minimum and maximum value in the range of 10.00 to 25.00. The average is about 18.9173 with a standard deviation of 3.72552 which describes a fairly high environmental awareness.

Furthermore, validity and reliability tests were conducted. The validity test aims to determine the extent to which the measurement instrument can be trusted. The reliability test aims to ensure that the measurement instrument captures relevant and accurate information related to the variable being studied.

Table 3. Validity Test

No.	Variable	Code Instrument	Pearson Score Correlation	Description
1	Student Participation	X1.1	0.788	Valid
		X1.2	0.718	Valid
		X1.3	0.837	Valid
		X1.4	0.744	Valid
		X1.5	0.808	Valid
2	Green Accounting Society	X2.1	0.393	Valid
		X2.2	0.236	Valid
		X2.3	0.572	Valid
		X2.4	0.344	Valid
		X2.5	0.563	Valid
3	Environmental Awareness	Y.1	0.265	Valid
		Y.2	0.233	Valid
		Y.3	0.229	Valid
		Y.4	0.355	Valid
		Y.5	0.358	Valid

Source: Primary data processed with SPSS, 2023

Table 4. Reliability Test Results

No	Variabel	Cronbach's Alpha	Keterangan
1	Student Participation	0.880	Reliabel
2	Green Accounting Society	0.875	Reliabel
3	Environmental Awareness	0.885	Reliabel

Source: Primary data processed with SPSS, 2023

From Tables 3 and 4, it can be concluded that all data is valid and reliable because each question item has a Person Corellation value and Cronbach alpha> 0.6.

Furthermore, the classical assumption test was conducted, including normality test, heteroscedasticity test, and multicollinearity test. The results obtained are that the regression equation model is normally distributed, free of multicollinearity, and free from heteroscedasticity.

Table 5. Normality Test Results

Kolmogorov-Smirnov	Unstandardized Residual
N	133
Asymp.Sig.(2-tailed)	0.200

Source: Primary data processed with SPSS, 2023

The Asymptotic Significance (2-tailed) value of the analyzed equation model is 0.200, which exceeds the significance level of 0.05. These results indicate that the data used in this study follow a normal distribution. The next step is to continue with the classic assumption test regarding multicollinearity.

Table 6. Multicollinearity Test Results

Variabel	Tolerance	VIF
Student Participation	0.698	1.432
Green Accounting Society	0.698	1.432

Source: Primary data processed with SPSS, 2023

From the analysis, it can be observed that all the variables in the research dataset exhibit tolerance values that exceed 10% and VIF (Variance Inflation Factor) values that are less than 10. These findings support the conclusion that there is no sign of multicollinearity in the research dataset.

Then, the last step in classical assumption testing is the heteroscedasticity test, which aims to assess whether there is non-uniformity in the variance of residuals between observations in the regression model. To detect the possibility of heteroscedasticity, the method used is the Glejser test byregressing the absolute residual value as the dependent variable on the independent variable.

Figure 2. Heteroscedasticity Test Results
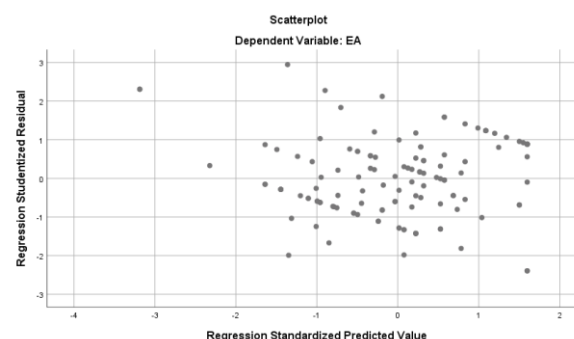
Source: Primary data processed with SPSS, 2023

Judging from Figure 2, the data points are evenly distributed above and below the horizontal line at 0 on the Y axis. This indicates that the regression model does not have heteroscedasticity problems so it can be used properly.

The F test is one of the statistical tools used to compare the variance (variability) between two or more groups or treatments in statistical analysis. The purpose of the F Test is to test whether there is a significant difference between two or more groups or treatments in statistical analysis.

Table 7. Uji F

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	590.218	2	295.109	30.892	.000b
	Residual	1241.872	130	9.553		
	Total	1832.090	132			

Source: Primary data processed with SPSS, 2023

The results of the f-test in table 7 can be obtained f-table of 3.07. And from the table it is 30,892. From the results of the f count it has shown that the data is greater than the f-table, besides that the significance value is 0.000 which means less than the 5% significance level or 0.000 <0.05 indicating that the value of f is significant and consistent with the test results, thus the model used in the study is suitable for use.

The T-test is used to compare two groups of data or samples and determine whether the difference between them is statistically significant.

	Test Value = 0		
	T	df	Sig. (2 – tailed)
Student Participation	1.032	132	0.304
Green Accounting Society	5.944	132	0.000

Source: Primary data processed with SPSS, 2023

This test is carried out with the aim of identifying the effect of independent variables individually on the dependent variable. This analysis includes an assessment of statistical significance as well as a comparison between the t-table and t-count values. The t-table value can be found in the statistical table at a significance level of 5% or 0.05, with the calculation of degrees of freedom (df) = n-k-1, where n is the sample size and k is the number of independent variables. In this context, df = 133-2-1, which equals 130. Therefore, based on the statistical table, the t-table value for a significance level of 5% or 0.05 is approximately 1.656.

The test results show that the student perception variable has a t-count value of 1.032, while the corresponding t-table value is 1.656. Thus it can be concluded that t-count> t-table with a significance

level of 0.304> 0.05. Therefore, the first hypothesis (H1) cannot be accepted or rejected, namely that there is no significant influence between student participation on environmental awareness.

From the test results obtained, Green Accounting Society has a t-count value of 5,944 compared to the t-table value of 1,656 with a significance level of 0.000 <0.05, so the second hypothesis (H2) is accepted because there is a positive or significant influence between green accounting society on environmental awareness.

The effect of student participation on environmental awareness has no partial effect. In this study, there was a large variation in the level of environmental awareness among respondents. Factors such as educational background, previous experience and different levels of environmental understanding may influence the extent to which participation in environmental programs affects environmental awareness.

In addition, the effectiveness of environmental programs available in higher education is also an important consideration. Programs that are poorly structured or inadequate in delivering environmental information and education may not be able to trigger significant changes in students awareness.

In some cases, the influence of external factors such as personal experiences off campus or family influences can be more dominant in shaping students' environmental awareness than participation in campus programs. Changing the level of environmental awareness is a process that requires time and consistency. A short period of student participation in the program may not be enough to create a sustainable change in environmental awareness.

Given the varied results in the literature, future research can explore the factors that influence the effectiveness of student participation in environmental programs. This can help universities and other researchers in designing programs that are more effective in increasing students' environmental awareness.

The influence of the green accounting society on environmental awareness is positive because it often acts as a provider of information and education on environmental issues. The programs they organize can increase students' understanding of environmental issues, including the impact of human activities on the ecosystem.

Participation in green accounting society activities can involve students in real actions related to the environment such as tree planting activities, waste reduction campaigns, or other environmental care activities. Through this direct experience, students can feel the positive impact of sustainable environmental actions.

Green accounting society can create a community that cares about the environment among students. A sense of solidarity and support from fellow members can strengthen environmental awareness and motivate to contribute more effectively to environmental conservation efforts. Members of the green accounting

society often serve as role models for other students in implementing environmentally responsible behaviors in order to inspire other students to adopt environmentally friendly practices.

Green accounting society promotes an understanding of social responsibility, including environmental responsibility. It creates awareness about the importance of individual or collective contributions in preserving the environment. This participation may influence students' career choices. They may be more likely to choose jobs related to the environment or environmental polic.

The Green Accounting Society often collaborates with environmental organizations and non-governmental agencies that focus on environmental conservation. These collaborations give students the opportunity to engage in concrete projects that have a positive impact on the environment, thus strengthening their awareness. Some universities have integrated sustainability and environmental approaches in their academic curriculum. The Green Accounting Society can act as a link between formal education and real practice, allowing students to relate theoretical concepts to actual environmental issues. The Green Accounting Society can also be a platform for developing research and innovation in the field of green accounting and sustainable practices. It encourages students to contribute to finding new solutions to environmental problems.

CONCLUSION

This study states that student participation does not have a significant effect on environmental awareness, because factors such as educational background, previous experience and different levels of environmental understanding can affect the extent to which participation in environmental programs affects environmental awareness. The brief participation of students in the program may not be enough to create sustainable changes in environmental awareness. The limitations of programs that are less structured or less effective in delivering environmental messages may also reduce their impact. In addition, the influence of external factors such as personal experiences and family influences may also be more dominant in shaping students' environmental awareness than participation in campus programs.

Green accounting society is accepted because there is a positive or significant influence between green accounting society on environmental awareness. Participation in green accounting society activities can involve students in real actions related to the environment such as tree planting activities, waste reduction campaigns, or other environmental care activities. Members of the green accounting society often serve as examples for other students in implementing responsible environmental behavior in order to inspire other students to adopt environmentally friendly practices.

Based on the results of this study, the advice that can be given to future researchers is to consider using additional variables related to the field of sustainable accounting. Further research has the potential to provide a deeper understanding of the extent to which the impact of these variables can be measured and improved. In addition, future research can further explore the factors that have an influence on the effectiveness of student participation in environmental programs.

REFERENCES

Al-Dhaimesh, O. H. (2020). Green accounting practices and economic value added: An applied study on companies listed on the Qatar stock exchange. International Journal of Energy Economics and Policy, 10(6), 164–168. https://doi.org/10.32479/ijeep.10199

Al-Zohbi, G., & Pilotti, M. A. E. (2023). Contradictions about Sustainability: A Case Study of College Students from Saudi Arabia. Sustainability (Switzerland), 15(4). https://doi.org/10.3390/su15043483

Angelina, M., & Nursasi, E. (2021). PENGARUH PENERAPAN GREEN ACCOUNTING DAN KINERJA. 14(2), 211–224. https://doi.org/https://doi.org/10.56521/manajemen-dirgantara.v14i2.286

Chairia, Ginting, J., Ramles, P., & Ginting, F. (2022). IMPLEMENTASI GREEN ACCOUNTING (AKUNTANSI LINGKUNGAN) DI INDONESIA : STUDI LITERATUR. 8, 40–49. https://doi.org/https://doi.org/10.37403/financial.v8i1.368

Deswanto, V. (2022). Literature Review : Green Accounting Era 4 . 0 Menuju Society 5 . 0. 11(2), 42–48.

Faizah, B. S. Q. (2020). Penerapan Green Accounting Terhadap Kinerja Keuangan. Jurnal Riset Akuntansi Kontemporer, 12(2), 94–99. https://doi.org/10.23969/jrak.v12i2.2779

Filimonau, V., & Tochukwu, C. O. (2020). Exploring managerial approaches to mitigating solid waste in hotels of Lagos, Nigeria. Journal of Cleaner Production, 270, 122410. https://doi.org/10.1016/j.jclepro.2020.122410

Gabriella, D. A., & Sugiarto, A. (2020). Kesadaran Dan Perilaku Ramah Lingkungan Mahasiswa Di Kampus. Jurnal Ilmu Sosial Dan Humaniora, 9(2), 260–275. https://doi.org/10.23887/jish-undiksha.v9i2.21061

Gharib, M., Alam, M. S., Hawaldar, I. T., Murshed, M., Khan, U., Alvarado, R., & Rehman, I. U. (2023). Roles of green intellectual capital facets on environmental sustainability in Oman. Economic Research-Ekonomska Istrazivanja , 36(3). https://doi.org/10.1080/1331677X.2022.2149591

Gonzalez, C. C., & Peña-Vinces, J. (2022). A framework for a green accounting system-exploratory study in a developing country context, Colombia. Environment, Development and Sustainability, 25(9), 9517–9541. https://doi.org/10.1007/s10668-022-02445-w

He, X., & Li, B. (2023). A Study on the Influence of Green Industrial Policy on Urban Green Development: Based on the Empirical Data of Ecological Industrial Park Pilot Construction. Sustainability, 15(13), 10065. https://doi.org/10.3390/su151310065

Iqbal, J., Kousar, S., & ul Hameed, W. (2018). Antecedents of sustainable social entrepreneurship initiatives in Pakistan and Outcomes: Collaboration between quadruple helix sectors. Sustainability (Switzerland), 10(12). https://doi.org/10.3390/su10124539

Maama, H., & Gani, S. (2022). Carbon accounting, management quality, and bank performance in East Africa. Environmental Economics, 13(1), 114–125. https://doi.org/10.21511/ee.13(1).2022.10

Nguyen, T. M. P., Ha, H. H., & Tran, M. D. (2023). Determinants influencing the application of green accounting: The case of Vietnamese constructions firms. Corporate Governance and Organizational Behavior Review, 7(2, special issue), 282–292. https://doi.org/10.22495/cgobrv7i2sip7

Nyoman, D., & Werastuti, S. (2022). BAGAIMANA PERAN DAN PENERAPAN AKUNTANSI HIJAU DI INDONESIA ? Komang Tri Yasrawan. 14(3), 151–161.

Rahman, M. A., Sumarlin, S., & Mus, S. F. (2019). Green Accounting Concept Based on University Social Responsibility as A Form of University Environmental Awareness. Integrated Journal of Business and Economics, 3(2), 164. https://doi.org/10.33019/ijbe.v3i2.156

Ramos, L. M., Valdivia, I. H., & Muiña, F. E. G. (2023). ANTECEDENTS, OUTCOMES, AND BOUNDARIES OF GREEN HUMAN RESOURCE MANAGEMENT: A LITERATURE REVIEW. 63(4), 1–21.

Rosaline, V. D., & Wuryani, E. (2020). Pengaruh Penerapan Green Accounting dan Environmental Performance Terhadap Economic Performance. 8(3), 569–578. https://doi.org/https://doi.org/10.17509/jrak.v8i3.26158

Rounaghi, M. M. (2019). Economic analysis of using green accounting and environmental accounting to identify environmental costs and sustainability indicators. International Journal of Ethics and Systems, 35(4), 504–512. https://doi.org/10.1108/IJOES-03-2019-0056

Saija, M. E., Daniotti, S., Bosco, D., & Re, I. (2023). A Choice Experiment Model for Sustainable Consumer Goods: A Systematic Literature Review and Workflow Design. Sustainability (Switzerland), 15(17). https://doi.org/10.3390/su151713183

Saputra, K. A. K., Manurung, D. T. H., Rachmawati, L., Siskawati, E., & Genta, F. K. (2021). Combining the concept of green accounting with the regulation of prohibition of disposable plastic use. International Journal of Energy Economics and Policy, 11(4), 84–90. https://doi.org/10.32479/ijeep.10087

Sari, S. (2022). Penerapan Green Accounting Sebelum dan Sesudah Penetapan Virus Covid-19 sebagai Bencana Nasional. Jurnal Ecodemica Jurnal Ekonomi Manajemen Dan Bisnis, 6(1), 77–87. https://doi.org/10.31294/eco.v6i1.12160

Sudiarto, T. (2022). KONTRIBUSI PEMBELAJARAN KOLABORATIF DAN LESSON STUDY TERHADAP PARTISIPASI MAHASISWA UNIVERSITAS MUHAMMADIYAH SURAKARTA. 1, 42–53.

Sugiyono. (2019). Sugiyono. (2019). Metode Penelitian Kuantitatif, Kualitatif Dan R&D. Bandung: Alfabeta. 1–150.

Sukmadilaga, C., Winarningsih, S., Yudianto, I., Lestari, T. U., & Ghani, E. K. (2023). Does Green Accounting Affect Firm Value? Evidence from ASEAN Countries. International Journal of Energy Economics and Policy, 13(2), 509–515. https://doi.org/10.32479/ijeep.14071

Tu, J. C., & Huang, H. S. (2015). Analysis on the relationship between green accounting and green design for enterprises. Sustainability (Switzerland), 7(5), 6264–6277. https://doi.org/10.3390/su7056264

Yudawisastra, H. G., Anwar, M., Nidar, S. R., & Azis, Y. (2023). The Emergence of Green Management and Sustainability Performance for Sustainable Business at Small Medium Enterprises (SMEs) in the Culinary Sector in Indonesia. International Journal of Sustainable Development and Planning, 18(5), 1489–1497. https://doi.org/10.18280/ijsdp.180519