JEKAMI JOURNAL OF ACCOUNTING
e -ISSN: 3021-7407
Volume 5 Number 1 January 2025

The Importance of Social Accounting in Building Corporate Sustainability

Wahyuni[1*], Nurul Fitri Lutfia[2], Febrianti Sapo[3], Hariyana Hermawati[4], Azzahra Nurwidya[4].
[1,2,3,4] Economics and Business, Muhammadiyah University of Makassar, Indonesia
Email: revelationni@unismuh.ac.id, nurulfitrilutfia04@gmail.com, Febriantisapo294@gmail.com, hryanahrmwt@gmail.com, azzahranurwidya@gmail.com.

Article Info

Social Accounting, Building, Sustainability, Company

Abstract

In the era of globalization and intense business competition, corporate sustainability has become a critical issue involving financial, environmental, and social aspects. Social accounting plays an important role in assessing and reporting the social and environmental consequences of corporate activities, as well as helping management evaluate and communicate social performance to stakeholders. The research method applied in this study is a literature review with a qualitative approach. The steps include identifying research questions, data analysis, literature search, selection based on inclusion criteria, extraction, and evaluation. Social accounting has three main objectives: assessing the benefits and costs of a company's social contributions, ensuring social priorities are met, and providing relevant information about corporate social contributions. However, the implementation of social accounting faces internal challenges, such as a lack of awareness and limited resources, as well as external challenges, including inconsistent regulations and market pressure. Strategies to overcome these challenges include raising awareness, optimizing resources, and ensuring compliance with international standards such as GRI and ISO 26000. The integration of social accounting into business strategy involves setting sustainability objectives, developing policies and operational procedures, and conducting periodic performance monitoring and evaluation. An integrated report that includes financial, social, and environmental performance provides a comprehensive overview for stakeholders and enhances corporate accountability. Through a comprehensive and integrated approach, companies can ensure that social and environmental responsibilities become essential elements of their business plans, leading to sustainable long-term benefits for both the company and society as a whole.

1. Introduction

In the era of globalization and increasingly competitive business markets, corporate sustainability has become a crucial topic for companies. Business developments are no longer limited to financial aspects but also encompass ecological and social dimensions. Companies are expected not only to pursue profit but also to generate a positive impact on the environment and surrounding communities. In this context, social accounting serves as a vital instrument for assessing and communicating the social and environmental impacts of corporate activities (Fatmawatie, N., 2017).

In Europe, the concept of environmental accounting emerged in the 1970s. One of the challenges in increasing environmental awareness is improving the effectiveness of environmental management through the evaluation of environmental work activities and employee performance. Environmental accounting was established with the primary objective of enhancing environmental management effectiveness by assessing corporate environmental activities (Wahyuni et al., 2023).

Companies also implement social accounting to produce financial reports that reflect their social impact on business-community relations. As key players in the economy, businesses significantly influence local economic well-being. With the rapid growth of the information and technology sector and increasing market dominance, companies must carefully consider the challenges arising from business activities related to social and environmental aspects.

Although not all major industrial sectors contribute directly to national economic growth, their daily operations continue to expand, often leading to concerning environmental consequences (Minarsih, S., Sudiyanto, T., & Putra, P.S., 2020).

Social accounting, also known as environmental accounting or social responsibility accounting, plays a critical role in helping companies understand and manage the social and environmental impacts of their activities. Reporting on social performance is one form of social accountability that companies must address. Disclosing social performance requires accurate measurement, and environmental management is equally significant (Amaliah, T.H., 2013). Social accounting is a valuable tool that enables companies to integrate social responsibility into their financial strategies. By assessing cash flow in relation to social capital and corporate decision-making, businesses can provide various types of disclosures through social reports. This approach allows companies to demonstrate their commitment to sustainable and responsible business practices. The information derived from social accounting benefits external stakeholders such as investors, customers, and governments, as well as internal stakeholders such as employees and management (Wauran, A.L.V., 2016).

The business sector has increasingly recognized the importance of strengthening relationships with society, as businesses constantly encounter social challenges and conflicts. As a result, social accounting has emerged from the realization that businesses must consider social needs, especially when aiming to maximize profits.

Social accounting has become an essential tool for assessing and reporting the social and environmental impacts of business activities. However, many businesses still lack awareness of its importance. Further research is necessary to identify the factors influencing the implementation of social accounting and its role in helping companies achieve long-term sustainability goals. This lack of awareness can result in inaccurate assessments of corporate sustainability performance, potentially harming a company's reputation and eroding stakeholder trust.

Given these concerns, this study seeks to explore how social accounting contributes to business sustainability and the extent to which it is essential for corporate progress. Thus, the researchers propose a study titled **"The Importance of Social Accounting in Building Corporate Sustainability."**

2. Research methods

In this research, we will employ a qualitative literature review approach. This approach will allow researchers to holistically understand the importance of social accounting in building corporate sustainability.

The research process will involve the following steps:

1. Identification of research questions
2. Literature search and selection based on inclusion criteria
3. Data extraction and analysis
4. Synthesis of findings

The researchers will analyze literature related to social accounting and its role in corporate sustainability. The final synthesis of the findings will provide valuable insights into the significance of social accounting in fostering sustainable business practices.

3. Research result

Studies show that social accounting is an important tool for businesses to improve sustainability. This concept looks at the social and environmental impact of a business beyond financial profits. Social accounting allows businesses to measure and report on their performance in terms of social and environmental responsibility. This is not only important for external stakeholders such as investors and governments, but also for internal stakeholders such as employees and management. By integrating social accounting

into their business strategy, companies can ensure that they are not only complying with relevant regulations and standards, but also creating sustainable long-term value for the communities and environment around them.

As economic actors, companies use social accounting to provide financial reports and social accountability. In addition, companies play an important role in the economic sustainability of the wider community (Minarsih et al., 2020) . Existing companies must pay close attention to the impact they have on the environment and society due to the openness of the market and the growth of the information and technology industry. There is no doubt that large companies and the industrial sector have contributed to the country's economic growth, but the exploitation of natural resources by companies is increasing and causing very dangerous environmental degradation (Kartika & Abdullah, 2021) .

According to research from (Hahn , R., & Kühnen , M., 2013), the results show that companies that implement social accounting tend to be more successful in identifying and managing sustainability risks and opportunities, which ultimately increases competitiveness and long-term sustainability. This is also reinforced by (Owen, DL, 2008), emphasizing the importance of ongoing research in this field to understand the social and environmental impacts of companies and how social accounting can help in achieving sustainability. In addition, social accounting helps companies increase transparency and accountability to stakeholders . By reporting their social and environmental impacts, companies can demonstrate their commitment to sustainable business practices. It also helps reduce reputational risk and increase public trust (Gray , Owen, & Adams , 2010). According to (Schaltegger & Burritt , 2010), social accounting helps businesses identify and manage social and environmental impacts. This helps companies to respond to regulatory demands and growing market demands towards sustainability. In addition, it can improve operational efficiency and reduce costs through better resource management practices.

One of the major advances in business practice is the incorporation of social accounting, which leads to sustainability and social responsibility. Companies are faced with the challenge of considering their impact on society and the environment in addition to achieving monetary profits in an increasingly complex and connected world (LL et al., 2024) . One of the major advances in business practice is the incorporation of social accounting, which leads to sustainability and social responsibility. Companies are faced with the challenge of considering their impact on society and the environment in addition to achieving monetary profits in an increasingly complex and connected world (Yusuf et al., 2023) . The accounting paradigm is changing along with the increasing global environmental issues. This offers the idea that the accounting process should pay attention to social and environmental transactions as well as financial transactions. Febriasari & Wijayanti (2018) stated that reports are not only about finance but also about social and environmental. stated that conventional accounting reforms must be carried out towards sustainability accounting because it is related to the current accounting situation.

In addition, previous studies have also shown that companies that integrate social accounting into their business strategies tend to achieve better financial results in the long term . This is due to improved reputation, customer loyalty, and reduced operational and financial risks (Eccles , Ioannou , & Serafeim , 2014). Social accounting enables companies to more effectively engage stakeholders, such as local communities, employees, and investors. This engagement can generate valuable input for process improvement and product innovation, as well as improve the relationship between the company and its stakeholders (Freeman , Harrison , & Wicks , 2007). Social

accounting can also encourage companies to be more innovative in creating environmentally friendly products and processes. By reporting social and environmental impacts, companies can identify areas that need improvement and implement more efficient and sustainable solutions (Porter & Kramer , 2011).

Accounting clearly serves as a tool of accountability and overseeing overall business operations. Management is not only responsible for the management of company funds, but also for the company's impact on its social environment. This means that management is responsible for its social environment by considering social benefits (social benefits) and social costs (social costs) (Luhgianto, 2017) . According to research by Olhe (Badu, 2020) social accounting is very important to evaluate the impact of business on society and the environment.

The results of the study show that social accounting has a great influence on business, so businesses must implement it well. To achieve this implementation, the functional role of accounting (accounting personnel) and the use of appropriate management accounting resources are needed. Both of these are very important to carry out strategic management accounting functions. (Azmi & Harti, 2021) . In an increasingly competitive business world, every company must always create a strategy to gain competitive advantage. The right strategy can direct a company to compete with its competitors. The good or bad performance of an organization depends largely on how successfully they control market share (Dari & Al Huda, 2021) .

However, social accounting faces some significant challenges in the modern era such as the lack of clear standards and definitions. There is no universally accepted social accounting standard, which hinders the comparability and consistency of reporting. In addition, the definitions of "sustainability" and "social responsibility" are still diverse, causing confusion and different interpretations in the implementation of social accounting. (Widodo, 2016) . Despite the challenges, social accounting is an important tool to help companies manage their social and environmental impacts. By addressing these challenges, social accounting can be more transparent, consistent, and beneficial to all stakeholders. (Susilo & Astuti, 2014) .

4. Discussion

The Role of Social Accounting in Corporate Sustainability

Social Accounting, also known as environmental accounting and socio-economic accounting is the process of selecting variables related to the level of a company's social work, its size, and its measurement. This process methodically collects information to assess the level of a company's social work and disseminates the information to interested social groups, both inside and outside the company (Amaliah, TH, 2013). Social accounting is the process of finding and changing social transactions that occur within the company, assessing the company's social work environment, and providing social work information to relevant stakeholders as a way to support the company's social responsibility initiatives (Raspati, G., 2015)

Social accounting has various objectives in its application. There are three main objectives of social awareness (Ramadhani, FN, & Ekaviana , D., 2020). The first objective is to observe some significant benefits and costs as well as social contributions made by businesses in launching social media campaigns, both for the general public and the environment. The second objective is to observe whether social priorities have been met as much as possible so that social pressures arising from the company's business activities can be minimized. Third, to provide relevant information to the public or a group of people regarding the company's goals, policies, and contributions related to social activities.

Social accounting has various objectives in its application. There are three objectives for social acceptance (Ramadhani, FN, & Ekaviana,

D. (2020). The first objective is to observe some significant benefits and costs as well as social contributions made by the company in launching a social media campaign, both for the general public and the environment. The second objective is to observe whether social priorities have been met as much as possible so that social pressures arising from the company's business activities can be minimized. Fourth, provide relevant information to the public or a group of people regarding the company's goals, policies, and contributions related to social activities.

Social accounting in theory, companies must pay attention to their social environment, which includes society, customers, employees, government agencies, and other organizations that may hinder their operational progress due to corporate responsibility policies. (Lisnawati, C., 2012). From here it can be seen that in order to obtain information about the company's social capital, its members must be able to access the company's social environment. After that, in order to identify and mitigate the risks above, the company needs to obtain information periodically, it is hoped that this information will help everyone involved.

All social activities carried out by business entities are based on principles, procedures, and understandings that are intended to be shared with related parties. Furthermore, from the facts obtained, further preventive measures against social activities and preventive measures against the company's social environment that are being planned can be determined by (Anita, DW, 2005).

Business entities must be able to meet the needs of the social environment in the situations and conditions described above by listening and communicating with stakeholders to produce results that describe all relevant aspects and prevent business failure. Accounting is considered to have the ability to respond to the social environment as a way to avoid and reduce the negative impacts caused by business to society.

Challenges and Strategies for Implementing Social Accounting

Challenges and Strategies for Implementing Social Accounting Implementing social accounting in companies can face various obstacles, both from within the company and from outside the company. Internal challenges include a lack of awareness and understanding of the importance of social accounting, limited resources such as manpower, time, and funds, and resistance to change from management and employees who are accustomed to traditional accounting systems (Schaltegger & Burritt, 2010). On the external side, companies may face a lack of consistent regulations and standards, market pressure to focus on short-term financial performance, and difficulties in collecting accurate data and using reliable measurement methods to report social and environmental impacts (Hahn & Kühnen, 2013).

To overcome these challenges, companies can implement various strategies. Increasing awareness and understanding through training and educational programs for management and employees is essential. Effective communication about the benefits of social accounting to all internal stakeholders is also needed (Porter & Kramer , 2011). Optimizing resources can be done by allocating adequate budget and manpower and utilizing technology to automate the process of collecting and analyzing social and environmental data. To overcome resistance to change, strong leadership from top management and employee involvement in the change process can help. In addition, compliance with regulations and international standards, such as GRI or Global Reporting Initiative or ISO 26000, can ensure consistency and credibility of reporting. Collaboration with regulators and industry organizations can also assist in understanding and complying with applicable regulations and advocating for policies that support social accounting practices (Kolk, 2008).

One of the main challenges in implementing social accounting is the lack of accurate and reliable data on social and environmental impacts. Without adequate data, it is difficult for companies to produce comprehensive and credible reports. In addition, the technology needed to collect and analyze such data may not be available or too expensive for all companies, especially small and medium-sized enterprises, to access (Burritt & Schaltegger, 2010). To overcome the lack of data, companies need to invest in technology that can help them collect, analyze, and report social and environmental data. Implementing sophisticated information systems can improve the accuracy and efficiency of the reporting process. In addition, collaboration with technology providers and consultants can help companies adopt the latest relevant technologies (Elkington , 1997).

Measuring social and environmental impacts accurately and objectively is a major challenge. Different standards and methodologies make it difficult for companies to produce consistent and comparable reports. In addition, there is pressure to show positive results, which can lead to reporting that is not fully transparent (Adams & Frost , 2008). If companies use international standards such as Global Reporting Initiative (GRI) or Sustainability Accounting Standards Board (SASB), companies can address these challenges with standards that provide a clear framework and widely accepted methodology for measuring and reporting social and environmental impacts. Following these standards can enhance the credibility and consistency of a company's reporting (KPMG, 2017) .

Effective stakeholder engagement is a critical aspect of social accounting. However, identifying and engaging all relevant stakeholders can be challenging, especially for large companies with global operations. In addition, diverse stakeholder interests and expectations can make it difficult for companies to meet all of their demands (Freeman, Harrison , & Wicks , 2007). To address these issues, businesses must create systems for communicating openly and transparently with their stakeholders. During the process of defining and reporting, stakeholders can help companies understand their expectations and change their approach to social accounting. Collaboration with stakeholders can also lead to more innovative and impactful solutions (Mitchell, Agle, & Wood, 1997).

Integration of social accounting into a company's business strategy is critical to successful implementation.

There are several initial steps to implementing social accounting, namely :

1. setting clear and measurable sustainability goals as part of the company's strategic plan and ensuring that social accounting practices are aligned with the company's mission and vision.
2. The development of sustainability policies and operational procedures that support the implementation of social accounting across all corporate functions is also necessary.
3. Regular monitoring and evaluation of performance to evaluate social and environmental impacts and ensure achievement of sustainability goals is another important step.
4. Developing an integrated report that covers financial, social and environmental performance will provide stakeholders with a comprehensive picture. By identifying challenges and implementing effective strategies, companies can successfully implement social accounting and leverage it to build long-term sustainability.

Integration of Social Accounting in Business Strategy

Integrating Social Accounting into Business Strategy Integrating social accounting into business strategy is an important step to ensure that business ethics and environmental sustainability are essential components of day-to-day business operations. The first step in

this process is to establish clear and measurable sustainability goals as part of the company's strategic plan. These goals should include social and place-relevant aspects of the company's industry and activities, such as reducing carbon emissions, improving employee well-being, and making positive contributions to the local community (Eccles , Ioannou , & Serafeim , 2014).

Aligning sustainability goals with the company's mission and vision is a crucial next step. This ensures that the commitment to social accounting is not just an add-on but is part of the core of the company's identity and long-term goals. A comprehensive sustainability policy needs to be developed to indicate the company's dedication to social and environmental sustainability, and to set clear operational guidelines and standards (Porter & Kramer , 2011).

Implementation of sustainability policies requires operational procedures that support the application of social accounting across all corporate functions. The party responsible for managing and reporting social and environmental impacts is the team formation party. In addition, ongoing training and education for employees at all levels of the organization is essential to ensure comprehensive understanding and support for sustainability initiatives (Schaltegger & Burritt , 2010).

Measurement is an important part of the environmental management system in terms of disclosing social performance. Performance measurement is needed to compare the results achieved with the company's plan (Halpiah & Putra, 2022) . If we want to manage something well, we must be able to measure it, according to the management adage, " *what get measure , get managed* " Indicators are needed to measure social and environmental performance. There are many ways to look at measuring environmental performance. It can be purely quantitative, or the result of a process, or it can be qualitative and in- process (Darwis et al., 2022)

Regular performance monitoring and evaluation is another important step in the integration of social accounting. Companies should develop relevant key performance indicators (KPIs) to measure social and environmental impacts, and track progress against established sustainability goals. This performance measurement should be accompanied by transparent analysis and reporting, which can be used to evaluate the effectiveness of sustainability strategies and make necessary adjustments (Hahn & Kühnen , 2013).

Integrated reporting covering financial, social, and environmental performance provides stakeholders with a comprehensive picture of the company's achievements and challenges in achieving sustainability. This transparent reporting not only increases corporate accountability but also strengthens relationships with stakeholders, including customers, investors, and local communities (Clark, Feiner , & Viehs , 2015).

Companies can ensure that their social and environmental responsibilities are an integral part of their business strategy. This will not only help companies meet the demands of stakeholders who are increasingly concerned about sustainability issues but also create long-term, sustainable value for the company and society at large (Freeman , Harrison , & Wicks , 2007).

5. Conclusion

Social accounting plays a vital role in corporate sustainability by identifying, calculating, and reporting the social and environmental impacts of business activities. This process helps measure a company's social achievements and communicates the data obtained to both internal and external stakeholders. The main objectives of social accounting include assessing the benefits and costs of a company's social contributions, ensuring that social priorities are implemented properly, and providing relevant information

about a company's contributions to social activities.

The implementation of social accounting faces challenges such as lack of awareness and understanding, limited resources, and resistance to change. External challenges include lack of consistent regulation and market pressure to focus on short-term financial performance. Strategies to overcome these challenges include raising awareness through training, optimizing resources, strong leadership, and compliance with international standards such as GRI or ISO 26000.

Bibliography

Adams , C. A., & Frost , G. R. (2008). Integrating Sustainability Reporting Into Management Practices . *Accounting Forum, 32* (4), 288-302. https://Doi.Org/10.1016/J.Accfor.2008.09.003

Amadi , ASM, & Sholikha, DW (2023). The Development of Arabic Language Education in the Digital Era: Systematic Literature Review . Journal of Educational Motivation and Language, 1(3), 301-309.

Amaliah, TH (2013). Social Accounting and Social Performance Measurement (A Form of Corporate Social Responsibility).

Anita, DW Corporate Influence Social Responsibility Disclosure and Institutions Ownership of Firm Value (Empirical Study on Construction, Property and Real Estate Companies on the IDX 2005-2007).

Anisa Kusumawardani, et al. (2018). Urgency of Implementing Accounting Education Based on Social and Environmental Accounting. *Journal of Economics and Finance,* 2(1), 65-82.

Azmi, Z., & Harti, ID (2021). The Influence of Strategic Management Accounting and Organizational Capabilities on Organizational Performance. *Ekonomis: Journal of Economics and Business* , *5* (1), 266–276.

Badu, RS (2020). Construction of Social and Environmental Accounting Through the Metaphors of Sidiq, Amanah, Tabligh and Fatonah. *Aksara: Journal of Non-Formal Education* , *5* (1), 47–

From, W., & Al Huda, M.F. (2021). Environmental Social Accounting: Managers' Decisions and Sustainability of Social Enterprises in Vulnerable Communities (Experimental Evidence from Indonesia). *EBBANK* , *11* (2), 65–78.

Darwis, D., Meylinda, M., & Suaidah, S. (2022). Measuring Financial Report Performance Using Profitability Ratio Analysis in Public Companies. *Scientific Journal of Accounting Information Systems* , *2* (1), 19–27.

Eccles , R. G., & Krzus , M. P. (2010). One Report : Integrated Reporting For A Sustainable Strategy . Wiley .

Eccles , R. G., & Serafeim , G. (2011). The Roles Of Sustainability Reporting In Corporate Governance . *Journal Of Applied Corporate Finance, 23* (1), 89-95.

Eccles , R. G., Ioannou , I., & Serafeim , G. (2014). *The Impact of Corporate Sustainability on Organizational Processes and Performance* . Management Science , 60(11), 2835-2857.

Fatmawatie , N. (2017). *Corporate Social Responsibility* . STAIN Kediri Press .

Freeman , R. E., Harrison , J. S., & Wicks , A. C. (2007). Managing for Stakeholders :

Survival , Reputation , and Success . Yale University Press .

Ginting, B., & Febriana, Y. (2023). The Effect of Corporate Social Responsibility Disclosure on the Financial Performance of Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2019-2021 Period.

Gray , R. , Owen , D. , & Adams , C. (2010). *Some Theories for Social Accounting ? A Review Essay and a Tentative Pedagogical Categorization of theories around Social Accounting* . Journal of Business Finance & Accounting , 7(2), 231-256.

Hahn , R., & Kühnen , M. (2013). Determinants Of Sustainability Reporting : A Review Of Results , Trends , Theory , And Opportunities In An Expanding Field Of Research . Journal Of Cleaner Production , 59, 5-21.

Halpiah, H., & Putra, HA (2022). Implementation of Accounting as a Business Strategy for MSMEs. *Asian Journal of Business and Economics* , *16* (2), 308–321

Herzig , C., & Schaltegger , S. (2006). Corporate Sustainability Reporting : An Overview . In *Sustainability Accounting And Reporting* (Pp. 301-324). Springer .

Hopwood , A., Unerman , J., & Fries , J. (Eds .). (2010). *Accounting for Sustainability : Practical Insights* . Earthscan.

KPMG. (2017). The Road Ahead : The KPMG Survey of Corporate Responsibility Reporting 2017. KPMG International.

Kartika, RAB, & Abdullah, S. (2021). The Role of Corporate Social Responsibility and Social Accounting in Business (Case Study of the Metal Industry in Ceper, Klaten Regency). *Widya Ganecwara Journal* , *11* (1).

LL, DI, Sari, I., Saputra, RIS, Sari, SW, Yanti, RD, & Sisdianto, E. (2024). Integration of Environmental Accounting for Comprehensive Business Performance and Accountability. *Journal of Pearls of Accounting Science* , *2* (1), 244–254.

Lisnawati, C. (2012). *The Influence of Environmental Performance on Corporate Social Responsibility (CSR) Disclosure and Its Implications for the Financial Performance of Proper Participating Manufacturing Companies Listed on the Indonesia Stock Exchange* (Doctoral Dissertation , Widyatama University).

Luhgianto. (2017). Social Accounting as a Form of Corporate Concern for the Environment. *Economic Focus* , *2* (2), 1–16.

Minarsih, S., Su diyanto , T., & Putra, PS (2020). Implementation of Social Accounting for Corporate Social Responsibility (CSR) at PT. Tunas Baru Lampung, Tbk. Banyuasin. Journal of Accounting Media (Mediation), 3(1), 99-110.

Owen, DL (2008). Chronicles Of Wasted Time ? A Personal Reflection On The Current State Of , And Future Prospects For, Social And Environmental Accounting Research . Accounting , Auditing & Accountability Journal , 21(2), 240-267.

Permatasari, MP (2017). Social Responsibility Accounting in Socio -Enterprise: Ethnomethodology Study in Ruang Belajar Aqil (RBA). FEB Student Scientific Journal, 6(1).

Porter , M. E. , & Kramer , M. R. (2011). Creating Shared Value . *Harvard Business Review* , *89* (1-2), 62-77.

Ramadhani, F.N., & Ekaviana , D. (2020). Circle Bottom Line: Constructing Socio-Environmental Accounting in a Spiritual Framework. *Immanence: Journal of Islamic Economics, Management, and Accounting* , *5* (1), 17-24.

Raspati, G. (2015). The Influence of Company Size, Profitability, Leverage , and Board of Commissioners Size on Corporate Social Responsibility Disclosure (Case Study on Mining Companies Listed on the Indonesia Stock Exchange for the Period 2011-2013 *)* (Doctoral Dissertation , Widyatama University).

Schaltegger , S. , & Burritt , R. (2010). Sustainability Accounting for Companies : Catchphrase or Decision Support for Business Leaders ?. Journal of World Business, 45(4), 375-384.

Susilo, J., & Astuti, N. (2014). Compilation of a green model accounting for companies through environmental accounting attention, involvement, reporting and auditing. *Permana* , *5* (2).

Wahyuni, I., Alimuddin, A., Habbe , H., & Mediaty , M. (2020). The Essence of Environmental Accounting in Corporate Sustainability. *Scientific Journal of Management Accounting* , *3* (2), 147-159.

Wauran, ALV (2016). The Importance of Accounting Systems for Social Responsibility in a Company. *EMBA Journal: Journal of Economic, Management, Business and Accounting Research* , *4* (4).

Widodo, H. (2016). The Importance of Sharia Accounting Theory: Social Accounting Perspective and Sharia Business Accountability. *Journal of Management and Entrepreneurship* , *4* (1).

Wijayanti, R., Sari, SP, & Kurniawati, L. (2022, July). Efforts to Improve the Competence of Prospective Accountants in Facing the Era of Sustainable Development Through Understanding the Concept of Social and Environmental Accounting. In *Proceedings University Research Colloquium* (pp . 108-113).

Yusuf, MFM, Sari, IM, Hamid, A., & Garusu, IA (2023). Integration of Artificial Intelligence Technology in Modern Accounting Systems. *Journal of Trends Economics and Accounting Research* , *4* (1), 230–234.