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Development of Teaching Materials for a New Accounting Paradigm: From Concepts to Green Accounting Types

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ABSTRACT

A new accounting paradigm known as Green Accounting emerged as a response to the environmental challenges faced by the world today. This study aims to present the development of teaching materials regarding Green Accounting. This study uses a qualitative approach and literature study to develop teaching materials. Based on the results of the development of green accounting teaching materials, the conclusion of this study is that the paradigm of accounting has changed from conventional accounting to green accounting. From the development of this teaching material can be seen introduction, definition, paradigm shift, related regulations, developments, challenges, and types of green accounting. This research is expected to improve the quality of academic teaching materials, especially in multiparadigm accounting and green accounting courses. This research is also expected to be developed for subsequent teaching materials such as why, how, and objectives of green accounting, green gross domestic product, environmental accounting, social accounting, space accounting, and others.

Keywords: Teaching Materials, Accounting Paradigm, Green Accounting

INTRODUCTION

In this modern era, awareness of the importance of environmental preservation is increasing. Climate change, species extinction, pollution and other environmental damage have aroused global attention on the need to act responsibly towards nature and the ecosystems we live in. Amidst these concerns, a new accounting paradigm known as Green Accounting emerged as a response to the environmental challenges faced by the world today.

Green Accounting goes beyond the conventional accounting tradition which only focuses on economic growth and financial gain. This concept broadens the scope of accounting to cover environmental and social aspects related to business activities. The main objective of Green Accounting is to measure the environmental impact of economic activities and provide relevant information (Chandra et al., 2018) to stakeholders, be they companies, governments, communities, or non-governmental organizations.

In the context of Green Accounting, the approach used is measurement and reporting that focuses on environmental aspects. This includes identifying, measuring and reporting on aspects such as greenhouse

gas emissions, use of natural resources, waste management and other environmental impacts generated by economic activities.

The application of Green Accounting provides significant benefits for various parties. For companies, this helps them identify potential cost savings, improve resource efficiency, and meet the demands of customers who are increasingly concerned about environmental issues. Governments also benefit from Green Accounting with data that can be used to design more effective environmental policies and monitor corporate compliance with environmental regulations. Meanwhile, communities and non-governmental organizations gain access to transparent and accurate information (Renaldo, Jollyta, Suhardjo, Fransisca, et al., 2022; Sudarno et al., 2022) about the environmental impacts of business activities, so they can make decisions more sustainable and influencing companies to act responsibly.

However, developing teaching materials on Green Accounting is not an easy task. This involves a deep understanding of traditional accounting concepts, appropriate measurement methods and relevant regulatory frameworks. In addition, the multidisciplinary aspect of Green Accounting demands integration with fields such as economics, environmental science, and business ethics. Therefore, there is a need for collaborative efforts between educational institutions, companies, government, and community organizations to develop comprehensive and up-to-date teaching materials.

²² In this context, this study aims to present the development of teaching materials on Green Accounting. We will explore the main concepts in Green Accounting, including definitions, paradigm shifts, and regulations regarding green accounting. Apart from that, we will also discuss developments, challenges and types of Green Accounting. Through a better understanding of Green Accounting and its application, it is hoped that accounting professionals, business decision makers, and society in general can contribute to sustainable development and maintain environmental sustainability for future generations.

LITERATURE REVIEW

Paradigm

Paradigm refers to a pattern of thought, basic concept, or framework that forms the basis for the way we understand and see the world. Paradigms shape our view of reality and influence the way we interpret information (Renaldo, Suharti, et al., 2021; Renaldo & Augustine, 2022), conduct research, and make decisions.

Paradigm has an important role in various disciplines, including social sciences, natural sciences, philosophy, and also accounting. The accounting paradigm, for example, includes a number of principles, rules and conventions used in understanding, measuring and reporting the financial information of a business entity.

The traditional or conventional accounting paradigm tends to focus on financial aspects and economic benefits, with an emphasis on measuring and reporting financial information that can be measured objectively. This paradigm views business entities as separate entities from the environment and bases performance evaluation on financial measures such as profits, revenues and assets.

Green Accounting Paradigm

With increasing awareness of environmental and social issues, a new accounting paradigm is starting to emerge. One of them is Green Accounting or Green Accounting (Renaldo, Suhardjo, et al., 2021; Renaldo, Suhardjo, Suyono, Putri, et al., 2022), which proposes developing a more holistic and sustainable approach in measuring and reporting the performance of business entities. The Green Accounting paradigm emphasizes the importance of taking into account environmental and social impacts in the process of making business decisions.

In the Green Accounting paradigm, aspects such as greenhouse gas emissions, use of natural resources, waste management, and other environmental impacts are considered important and must be considered integrally in measuring and reporting the performance of business entities. This paradigm encourages the use of new indicators and measurement methods that take into account environmental and social aspects, as well as expanding the role of accounting in producing more complete and relevant information for stakeholders.

With a new paradigm such as Green Accounting, it is hoped that business practices can become more responsible for their environmental and social impacts, as well as contribute to sustainable development more broadly.

METHODOLOGY

This research methodology includes a review of relevant literature (Sekaran & Bougie, 2016), an analysis of learning requirements, the creation of educational materials, and an evaluation of the effectiveness of the developed materials. A literature review will be conducted to gather information on recent advancements in accounting and green accounting, as well as to examine existing teaching resources.

Analysis of learning needs will involve identifying challenges and difficulties faced by students in understanding the concept of green accounting. At this stage, data will be collected through surveys and interviews with experienced students and lecturers. This data will be used as a basis for developing teaching materials that are relevant and in accordance with student needs.

The development of teaching materials will be carried out by taking into account the principles of effective learning design, including the use of multimedia, logical preparation of material, and presentation of clear and easy-to-understand information. Teaching materials developed will include subject matter, practice questions, case studies, and relevant reference sources.

After developing, the teaching materials that have been developed will be evaluated for their effectiveness. Evaluation will involve collecting data from students who use teaching materials. This data will be analyzed qualitatively and quantitatively to evaluate the effectiveness of teaching materials in increasing students' understanding of financial accounting and accounting standards.

RESULTS AND DISCUSSION

Introduction to Green Accounting

A recently developed accounting system called Green Accounting has surfaced, which allows for the assessment of a nation's income by considering the economic harm and reduction in its natural resource reserves (Junaedi et al., 2023).

¹² Green accounting is an accounting approach that aims to incorporate environmental costs into the financial outcomes of business operations. According to Lako (2015, 2018), there is a growing argument that gross domestic product (GDP) fails to account for environmental factors, highlighting the need for a revised model that incorporates green accounting principles. The primary objective of green accounting is to assist businesses in comprehending and effectively balancing traditional economic objectives with environmental goals. By providing critical information often overlooked, it enhances the analytical capacity for policy-making, particularly in relation to environmental concerns. While green accounting is seen as promoting weak sustainability, it is considered a step towards achieving strong sustainability.

However, the practice of environmental accounting is subject to controversy, primarily due to the challenges of accurately accounting for depletion in the extraction industry and determining the arbitrary nature of accounting for externalities. Establishing standardized practices is crucial to ensure credibility and widespread adoption of this approach. It's important to note that environmental accounting goes beyond just considering depletion and often overlooks the impact of pollution, which is a significant factor in business operations. Julian Lincoln Simon, a professor of business administration at the University of Maryland and Senior Fellow at the Cato Institute, argues that the utilization of natural resources leads to increased wealth, evident in the declining prices of most non-renewable resources over time.

In the present era, businesses face a growing concern for environmental responsibility. It has become essential for companies to develop strategies that support environmental sustainability for both the present and the future. Green accounting plays a vital role in fostering a sustainable business future by incorporating aspects such as green public procurement and green research and development. Additionally, penalties for polluters and incentives, such as tax breaks and pollution permit, form an integral part of this accounting approach.

As technology has progressed, various hosting software and methods have developed over time. While technology has improved the efficiency of public accountants and streamlined accounting processes, it has also had a negative impact on the environment.

³ As the harmful impact of technology on the environment is increasingly recognized, greater attention is being directed towards our surroundings. Organizations are becoming aware of the significance of environmental considerations and taking initiatives to support green and eco-friendly causes. Green accounting is a concept that integrates environmental factors into business planning, ensuring that the environment is not neglected in any manner.

Green Accounting Definition

Green accounting, also known as environmental accounting, demonstrates an organization's dedication to crucial elements of our environment, namely the planet, people, and profitability. Companies adopt environmental accounting practices to incorporate environmental costs into their financial strategies.

Green accounting involves integrating environmental assets and resources into a company's financial records. It quantifies the social, environmental, and economic consequences of a business. By adopting

3 green accounting practices, the corporate sector gains awareness of environmental factors and includes associated costs in their budgeting processes.

Green accounting serves as a corporate reporting mechanism that focuses on the environment. Its objective is to offer information regarding a company's operational performance in terms of environmental protection. Unlike conventional accounting, which primarily provides financial economic information to shareholders and bondholders, green accounting aims to enhance existing performance measures. Reporting environmental impacts is crucial as a means of demonstrating responsibility to stakeholders (Ashari & Anggoro, 2021).

4 Green accounting is a systematic approach that considers costs and environmental benefits. It provides valuable information to managers for evaluating, operating, controlling, deciding, reporting, and safeguarding the environment. Initially, environmental companies hesitated to disclose environmental damage in their financial reports. However, increasing time and damage compelled these companies to address the issue. Recognizing the environmental costs associated with a company's products or operations is crucial for effective management decision-making. The application of environmental accounting has witnessed growth in areas such as costing, investment analysis, and strategic management decisions. Many companies are currently grappling with environmental issues and seeking appropriate methods to report and disclose information to the public, utilizing such information to foster environmental development and protection. Consequently, the use of environmental accounting represents an endeavor to safeguard the environment (Rounaghi, 2019).

Green Accounting Paradigm Change

Green accounting represents a novel approach to accounting that emphasizes the inclusion of not just financial transactions but also social and environmental transactions/events in the accounting process. While traditional accounting primarily focuses on generating financial statements to determine a company's profit or loss, green accounting recognizes the significance of social and environmental factors and integrates them as Social and Environmental Accounting Information. This paradigm shift calls for accounting practices that consider not only financial gains (Profit) but also the well-being of people (People) and the sustainability of the planet (Planet).

The emergence of green accounting is a response to global concerns regarding the ongoing environmental degradation, with corporations being one of the contributors to this issue. According to data provided by the Indonesian Forum for the Environment (Wahana Lingkungan Hidup Indonesia/WALHI), corporations bear significant responsibility for environmental damage in Indonesia, accounting for 31.4% of the total. The forest fires that occurred in 2015, which lasted for several months, not only disrupted Indonesia but also affected neighboring countries such as Singapore, Malaysia, and Brunei Darussalam. The World Bank labeled these forest fires in Indonesia as the most significant environmental crime of the 21st century.

As accountants, it is reasonable for us to approach issues with skepticism, and our reservations are not unfounded. According to research conducted by the Center for International Forestry Research (CIFOR), profit-driven corporations' benefit from forest fires as they gain double profits by clearing inexpensive and fertile land. In this process, corporations tend to overlook environmental considerations. Hence, the emergence of green accounting, which acknowledges the inclusion of environmental aspects in company policies as an additional cost. However, through green accounting, these costs can be recognized as assets in the form of socially and environmentally responsible investments.

Consequently, implementing environmentally friendly business practices does not erode a company's profits. On the contrary, it can enhance company assets, treat corporate social responsibility (CSR) costs similarly, and contribute to the overall increase in CSR. Viewing environmental costs as investments that yield future economic benefits, sustainable CSR and other long-term costs can improve a company's reputation and image, ultimately resulting in positive economic outcomes. However, the measurement of these economic benefits remains a subject of debate, requiring accountants in the era of International Financial Reporting Standards (IFRS) to possess sound judgment skills. While green accounting deviates from conservative accounting in various aspects, given its numerous positive impacts, it is highly feasible to develop green accounting standards.

Regulations Related to Green Accounting

There are several regulations related to green accounting, such as:

1. Law no. 23 of 1997 concerning Environmental Management. This legislation governs the responsibilities of individuals involved in the preservation, management, and provision of accurate information regarding the environment. Legal consequences have also been determined for violations that cause environmental pollution and damage.
2. Law no. 25 of 2007 concerning Investment. This Law regulates the obligation for every investor in the form of a business entity or individual to carry out corporate social responsibility, protect the environment and respect the cultural traditions of the surrounding community. Violation of these obligations can be subject to sanctions in the form of written warnings, restrictions, freezing and revocation of investment activities and/or facilities.
3. Law no. 40 of 2007 concerning Limited Liability Companies. This law obliges companies related to natural resources to include social and environmental responsibility calculations as proper and reasonable budgeted expenses. Violation of this matter will be subject to sanctions in accordance with the applicable laws and regulations.
4. Decree of the Chairman of the Capital Market and Financial Institution Supervisory Agency No: KEP-134/BL/2006 concerning Obligation to Submit Annual Reports for Issuers or Public Companies. This law regulates the obligation of an annual report which contains Corporate Governance which must describe the activities and costs incurred related to corporate social responsibility towards society and the environment.
5. Statement of Financial Accounting Standards (PSAK) No. 32 (Forest Accounting) and No. 33 (General Mining Accounting). These two PSAKs regulate the obligations of companies from the mining sector and owners of Forest Concession Rights (HPH) to report environmental items in their financial reports.
6. Bank Indonesia Regulation No. 7/2/PBI/2005 pertains to the assessment of asset quality ratings for commercial banks. This regulation includes environmental considerations as one of the criteria for granting credit. To qualify for bank credit, companies are required to demonstrate their commitment to environmental management. The standard for measuring the quality of company waste used is PROPER. Using five ratings (black, red, blue, green and gold) companies will be ranked based on their success in managing their waste.

Development of Green Accounting

There is a significant global and European Union interest in developing comprehensive environmental reports that effectively capture the impact of economic and social activities on the environment. The United Nations System of National Accounts (SNA93) provides guidelines for the creation of supplementary "satellite accounts" to complement traditional national income accounts. Additionally, a handbook on environmental accounting outlines the methodology for valuing natural resources and assessing environmental degradation caused by human activities. This methodology is known as the System for Integrated Environmental and Economic Accounting (SEEA). While the emphasis lies on the fundamental principles to be followed, there are limited specific details provided regarding the various assessment techniques.

The need for reform and transformation from conventional accounting, which primarily emphasizes financial accounting, to Green Accounting, incorporating environmental accounting information, social accounting, and financial accounting in a unified reporting framework, is becoming increasingly crucial and pressing. Several significant reasons contribute to this urgency:

a. First, similar to other nations, Indonesia is confronting a grave and alarming ecological crisis that has resulted in various detrimental ecological and social catastrophes, posing a threat to human existence. Climate change, global warming, and environmental degradation have led to numerous severe natural, social, and economic disasters. These calamities have triggered an energy crisis, resource scarcity, increased poverty, social inequality, and escalating human suffering.

b. Second, in July 2007, the Indonesian House of Representatives (DPR) enacted Law Number 40 of 2007, known as the Limited Liability Companies Law (UUPT). According to Article 74 of this law, companies engaged in activities related to natural resources are mandated to fulfill social and environmental responsibilities. These responsibilities must be incorporated into the company's budget as costs and implemented with fairness and integrity. Failure to comply with these obligations may result in sanctions as per the relevant laws and regulations. Additionally, Article 66 requires all companies to disclose information about their social and environmental responsibility performance in the Annual Report presented by the Board of Directors to the General Meeting of Shareholders (GMS). Subsequently, in April 2012, the Government issued Government Regulation No. 47/2012, which outlines the implementation of Corporate Social and Environmental Responsibility (CSER). Since 2012, CSER has become a mandatory obligation for companies, requiring budget allocation, periodic execution, and transparent reporting of performance to the public.

c. Third, following the 20+ Earth Summit held in Rio de Janeiro in June 2012, where Indonesia actively participated in drafting "The Future We Want" document and promoting the concept of Green Economy to support Sustainable Development and Poverty Elimination, the government and economic actors are currently engaged in a vigorous campaign for green economy and green business practices. In practical terms, many corporations are responding to the "go green" movement by adopting and implementing principles of green business, green industry, green corporation, green management, green production, green finance, and other measures to enhance corporate efficiency, effectiveness, and sustainable growth. These efforts aim to significantly contribute to the prevention of social and ecological crises. Information pertaining to these endeavors is disclosed in annual reports and ongoing corporate reporting.

Green Accounting Challenge

There are several challenges in green accounting, including:

1. The relationship between environmental protection and economic growth.

The impact of environmental policies on the economy has long been a subject of debate. Some economists argue that regulations aimed at limiting pollution can hinder economic growth. For instance, stricter pollution regulations implemented in the United States between 1973 and 1982 resulted in an annual decline of 0.09% in national output growth. A 1990 study examined economic growth during the 1970s and found that government regulations led to a reduction of 0.19% per year in the annual Gross National Product (GNP). However, other researchers contend that this reduction is insignificant compared to the invaluable benefits of protecting and preserving the environment.

2. The effect of environmental and natural resource policies on distribution.

Certain industries, such as chemical and paper-making, exhibit higher levels of pollution compared to others. Precisely measuring the pollution levels of each industry is challenging, which hinders the establishment of equitable policies. Notably, enhancements in water quality often primarily benefit higher-income groups, as most improvements tend to occur in urban areas.

3. The connections between trade and policies concerning the environment and natural resources.

In an era of globalization and the swift growth of international markets, policymakers in the United States have recognized the significance of developments in other countries. Prior to making decisions and presenting the final proposal to Congress, policymakers are mindful of the environmental consequences associated with the North American Free Trade Agreement. National accounting systems that encompass environmental aspects and natural resources can offer valuable insights during negotiations, particularly regarding countries' commitments to preserving or restoring natural capital.

When a country's production and processing methods lead to the excessive emission of pollutants such as carbon, sulfur, nitrogen oxides, and chlorofluorocarbons that cross national borders, trade restrictions are not commonly employed. However, the challenge arises when attempting to determine how these transboundary pollutants affect industrial costs.

While the adoption of green accounting has gained popularity in wealthier nations, it is not a straightforward process. Measuring the pollution levels accurately for each industry poses a significant challenge since not all industries generate the same amount of pollution. This complicates the establishment of equitable policies and the determination of penalties for polluting activities. Furthermore, the majority of the world's population remains unaware of the concept of green accounting. In addition to these obstacles, other challenges include:

1. Green accounting is a growing science that is still under research.
2. There is no universally accepted or standardized accounting method.
3. Comparing two companies or two countries becomes challenging due to variations in accounting methods employed, which makes it difficult to establish a meaningful comparison.
4. It mainly considers the company's internal costs and does not include costs to society.
5. It is impossible to accurately assess each component of natural capital and human capital.

6. For the assessment of consumed natural resources such as reduction in forest cover, and carbon gas emissions in the air, unbiased and correct data is required.
7. It is impossible to draw conclusions in an easy way because it is a long-term process.
8. The cost required to train staff and employees is high.

Of the several challenges that exist, this is a topic for the development of accounting science, especially in the scope of green accounting as a tool to achieve natural sustainability.

Green Accounting Type

Below are three types of green accounting:

1. Environmental Management Accounting (EMA)

This form of green accounting merges environmental and economic data to identify the utilization of resources and the associated costs of a company's environmental impact. The Environmental Management Accounting (EMA) establishes guidelines for businesses to analyze environmental factors and effectively manage their operations based on these insights.

2. Environmental Financial Accounting (EFA)

This particular accounting approach focuses on the financial dimension of businesses in relation to the environment. It involves accounting for environmental transactions that have or will have an impact on the financial performance of an organization. The role of an Environmental Financial Accountant is to assess the financial risks and returns associated with environmental factors that are specific to a particular business.

3. Environmental National Accounting (ENA)

This form of accounting pertains to the comprehensive measurement of environmental factors and their impact on a country's economy. It involves incorporating green expenses and natural resources into the National Accounts (NA) to create a unified framework known as National Environmental Accounting.

CONCLUSION

Conclusion

Based on the results of the development of green accounting teaching materials, the conclusion of this study is that the paradigm of accounting has changed from conventional accounting to green accounting. From the development of this teaching material can be seen introduction, definition, paradigm shift, related regulations, developments, challenges, and types of green accounting.

Recommendation

This research is expected to improve the quality of academic teaching materials, especially in multiparadigm accounting and green accounting courses. This research is also expected to be developed for subsequent teaching materials such as why, how, and the objectives of green accounting, green gross domestic product, environmental accounting (Renaldo, Hafni, et al., 2022; Renaldo, Suhardjo, Suyono,

Putri, et al., 2022), social accounting (Renaldo, Fadrul, Andi, Sevendy, et al., 2022; Renaldo, Junaedi, et al., 2022; Renaldo, Suhardjo, Suyono, Andi, et al., 2022; Suyono et al., 2021), space accounting (Alevine, 2020), and others.

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