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Comparative Analysis Of Green Accounting Practices Of Indonesian Companies (Case Study Of Service Companies And Trading Companies 2020-2022)

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ABSTRACT

Purpose of the study — The purpose of this study is to compare awareness, responsibility, reporting, and environmental audits in service companies and trading companies

Research method — This study uses a comparative hypothesis test conducted using an independent sample test or independent variable difference test with the Mann Whitney U-test. The data processed is non-parametric statistics. The research subjects are 16 service companies and 16 trading companies listed on the Indonesia Stock Exchange for the period 2020-2022.

Result— The results of this study indicate that in testing in 2020 and 2021 there are no differences in green accounting awareness, green accounting responsibilities, green accounting reporting, and environmental audits in service companies and trading companies. In 2022, there are no differences in green accounting awareness, green accounting responsibilities, and green accounting reporting in service companies and trading companies, but there are differences in environmental audits.

Conclusion— The application of green accounting is expected to be able to meet the needs of companies in identifying and presenting information related to social and environmental responsibility. The findings suggest that service companies and trading companies have similar practices in green accounting awareness, responsibilities, and reporting, but differ in environmental audits in 2022.

Keywords: *Green accounting, Service Company, Trading Company.*

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INTRODUCTION

A In the current era of global economic competition, companies are expected not only to achieve economic profits but also to focus on managing and preserving the surrounding environment. Often, business activities carried out by companies have a negative impact on the environment, leading to environmental damage (Murdiawati, 2019). Some companies sometimes carry out excessive exploration of nature without considering the necessary conservation (Mardiana, 2019). Therefore, the Indonesian government has issued regulations related to the protection and management of the environment, as stipulated in Law No. 32 of 2009 on Environmental Protection and Management, as an effort to maintain the environment. As expressed by (Rizki, 2021), environmental costs related to the company's business activities can be considered to be disclosed and reported in the financial statements and sustainability reports, commonly referred to as green accounting.

Green accounting itself refers to a type of accounting that aims to measure, report, and manage financial information, allowing companies to consider environmental factors in business decision-making (Abdullah & Amiruddin, 2020). The emergence of green accounting was initiated by pressure from non-governmental institutions and the increasing level of environmental awareness in the community, urging companies to focus not only on business profits but also on environmental management (Yasrawan & Werastuti, 2022).

Consistent with the opinion of (Dewi and Wardani, 2022), the implementation of green accounting has a positive impact on profitability, as companies that care about the environment generally have a good reputation in the eyes of investors and the community that uses the company's products or services. (Wahyu and Ningsih, 2023) also revealed that this applies to the banking sector, as a service company that does not directly have a significant negative impact on the environment, the implementation of green banking practices can increase the company's profitability.

However, different results were found in the research by (Wara, 2023) on PT Aserta Tirta Posidonia, a trading company that has implemented green accounting practices in its financial performance, but the green accounting practices themselves did not affect the company's financial performance. Nevertheless, PT Aserta Tirta Posidonia has implemented green accounting practices as part of the environmental costs incurred by the company to maintain its surrounding environment.

The implementation of green accounting is expected to be able to meet the company's needs in identifying and presenting information related to social and environmental responsibility. This is necessary because these aspects are often inadequately considered by traditional accounting, which does not fully reflect the environmental impact of the company's activities (Filya et al., 2023). Based on this background, this research was conducted to compare

the awareness, responsibility, reporting, and environmental auditing in service companies and trading companies. Although not directly related to nature, these two sectors tend to have different internal practices in maintaining the environment and considering sustainability aspects in their operations.

Several studies on comparative analysis of the implementation of green accounting include research conducted by (Sri, 2019) on the comparative analysis in the Coal and Metal industries using a case study research method, and research by (Rizki, 2023) on the comparison of the application of green accounting to service companies and trading companies using a descriptive research method. This research will conduct a comparative analysis of service companies and trading companies using a case study research method that refers to the annual reports and sustainability reports from 2020 to 2022.

LITERATURE REVIEW AND HIPOTESYS DEVELOPMENT

LITERATURE REVIEW

Stakeholder Theory

According to Gray et al. (1995) in (Gilby Sapulette et al., 2021), the stakeholder theory indicates that organizations use information as a tool to manage relationships with stakeholders, with the aim of obtaining support and acceptance, or to change opposing attitudes. The theory emphasizes that stakeholders require information not only related to financial aspects, but also related to the company's social and environmental activities.

Definition of Green Accounting

Green accounting is an approach in accounting that takes into account the environmental impact of business activities. Green Accounting itself is intended to integrate environmental conservation into corporate practices, which includes the source of production materials, fuel use, financial reporting, and cost recognition, all of which are aimed at environmental conservation efforts within the company. According to Farhan (2021), green accounting requires accounting that is not only focused on Profit, but also on People and Planet. Green accounting emerged due to growing global concern about environmental degradation caused by corporations.

Green Accounting Awareness

Companies have an understanding and awareness of the importance of protecting and maintaining the environment, including understanding how business activities impact the environment and are committed to taking responsible actions to protect the environment. According to Amos (2008) in (Sugiarto & Gabriella, 2020), environmental awareness is an

attitude or action that intends to understand primarily a healthy and clean condition. Environmental awareness is reflected in the behavior and actions of individuals when they feel unencumbered. The instrument used to measure green accounting awareness consists of 8 statements developed by Teoh and Thong (1986) in Sri (2019).

Green Accounting Responsibility

Social and Environmental Responsibility is the company's commitment to participating in sustainable economic development to improve the quality of life and the environment that is beneficial to the company, local communities, and society as a whole, as explained in Article 1 Number 3 of Law No. 40 of 2007 concerning Limited Liability Companies. According to Susanty (2022), corporate responsibility is based on the principles of business ethics. This ethics arises from business communication between individuals who are mutually beneficial to one another, which occurs due to the complexity and development of unlimited human needs. The instrument used to measure green accounting responsibility consists of 3 statements developed by Teoh and Thong (1986) in Sri (2019).

Green Accounting Reporting

Essentially, green accounting reporting refers to the disclosure of information about the company's management performance related to environmental protection (Austrindanney et al., 2023). This reporting includes the disclosure of information about the company's initiatives in managing and minimizing negative environmental impacts, as well as the steps taken to promote sustainability. The instrument used to measure green accounting reporting consists of 4 statements developed by Teoh and Thong (1986) in Sri (2019).

Environmental Audit

Environmental Audit is a form of professional examination that is the responsibility of every individual in various economic, financial, social, and environmental aspects. The aspects examined in the Green Audit include water management, energy, waste, efforts towards an environmentally friendly company, and carbon footprint (Aulia et al., n.d. 2023). The instrument used to measure environmental audits consists of 3 statements developed by Teoh and Thong (1986) in Sri (2019).

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HIPOTESYS DEVELOPMENT

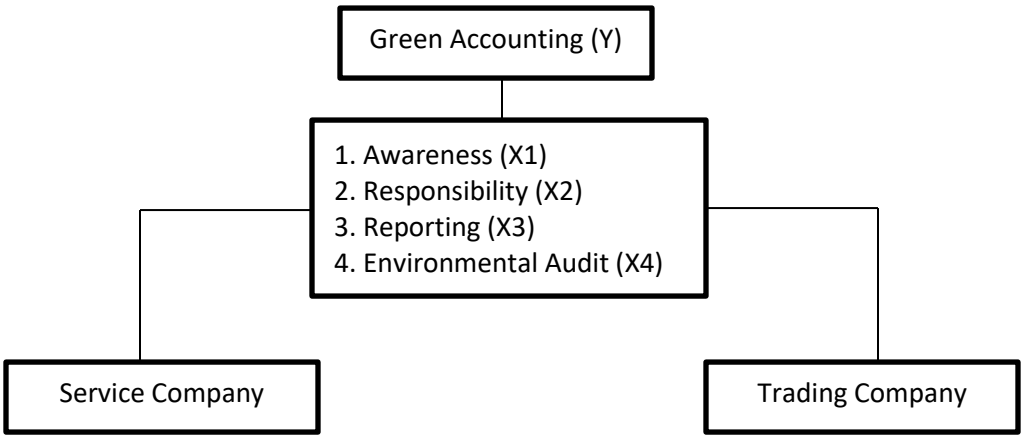

Fig 1: *Conceptual Framework*

Based on (Sugiyono, 2019), a hypothesis is a temporary answer. According to the conceptual framework, the hypotheses that can be used are:

H1: There is a difference in green accounting awareness between service and trading companies in 2020 - 2022.
H2: There is a difference in green accounting responsibility between service and trading companies in 2020 - 2022.
H3: There is a difference in green accounting reporting between service and trading companies in 2020 - 2022.
H4: There is a difference in environmental auditing between service and trading companies in 2020 - 2022.

METHOD

Research Design

This research uses a comparative analysis method. According to (Ramdhan, 2021), comparative research aims to compare several treatments or more than one variable, or several variables at once. In this research, the Green Accounting variable is used as the dependent variable (Y), while Green Accounting Awareness as the independent variable (X1), Green Accounting Responsibility as the independent variable (X2), Green Accounting Reporting as the independent variable (X3), and Green Accounting Auditing is used as the independent variable (X4). Measurement of variables related to green accounting practices is carried out using the Guttman scale measured in the range of 0 to 1. Based on (Sugiyono, 2019), the Guttman scale aims to obtain a definitive response from the respondents, with two intervals, namely "agree-disagree", "yes-no", "true-false", "positive-negative", "ever-never", and the like.

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Population

Based on (Sugiyono, 2019), the population is a general area that includes objects or subjects related to the quantity and characteristics that have been determined by the researcher for research and analysis, and then conclusions are drawn. The population of this research is service companies and trade companies listed on the IDX. With a total of 20 business entities from each sector.

Sample

(Sumargo, 2020) states that the sample is a part of the population that is carefully selected to reflect the condition of the entire population or the case being studied. A total of 32 companies were selected as the sample.

Table 1. *Sample size*

Information	Amount
Service Companies and Trading Companies listed on IDX 2020-2022	40
Companies that have not provided report information annual and complete sustainability reports	(8)
Amount	32

Source: Indonesian Stock Exchange, processed 2024

Sampling Technique

The sampling technique is determined using a purposive sampling technique, as explained by Sugiyono (2019) in Rifkhan (2023), where the sample is selected based on consideration of the characteristics relevant to the population. The characteristic or characteristic of the sample selection in this research is service and trade companies listed on the IDX in the 2020-2022 range and have published annual reports and sustainability reports.

Data Source

The data source in this research is secondary data, which is information that already exists and has not been collected directly by the researcher, but is taken from sources such as publications, databases, research reports, or other official documents.

Data Analysis Technique

This research uses a comparative analysis technique, according to Ramdhan (2021), comparative research aims to compare several treatments or more than one variable, or several variables at once. The data tested is non-parametric statistical, according to (Wulansari, 2023:17) in her book "Application of Non-Parametric Statistics in Research", testing the

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difference between the two samples is carried out using the t-test. However, the t-test requires data with interval or ratio type with normal data distribution. If one of them has not been met, the t-test must be replaced by the Mann-Whitney Test, which is a non-parametric statistical test specifically for 2 independent samples. Based on this reference, the researcher uses a non-parametric statistical analysis method because the unfulfilled requirement, namely the data owned by the researcher is not normally distributed, then an alternative is used called the Mann-Whitney Test.

Mann Whitney U-test

The Mann Whitney test is part of non-parametric statistics that aims to facilitate researchers when dividing the performance results of the groups in the sample into two groups in two other criteria (Kadir, 2015:489).

RESULTS AND DISCUSSION

RESULTS

This research uses comparative hypothesis testing carried out using an independent sample test with the Mann Whitney U-test because the data processed is non-parametric. This refers to the criteria that if the significance level is 0.05 or greater, then there is no difference in the practice of green accounting between service companies and trading companies. However, if the significance level is < 0.05, it will show a difference in the practice of green accounting between service companies and trading companies.

Comparison of Green Accounting Awareness of Service Companies and Trading Companies in 2020

To determine whether there is a difference in Green Accounting Awareness between Service Companies and Trading Companies in 2020, a comparative statistical test was conducted using the Mann Whitney U-test. The results of testing hypothesis 1 (H1) can be found in the following table:

Table 2. *Results of Comparative Test of Green Accounting Awareness of Service Companies and Trading Companies*

Company Type	$Z_{Account}$	Mean	Sig.(2-tailed)	H1 Status
Service Company	-0,385	17,13	0,700	Rejected
Trading Company	-0,385	15,88		

Source: Data processed using SPSS Version 23, 2024

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From this table 2, it can be seen that Service Companies have a mean of 17.13, while Trading Companies have a mean of 15.88. The significance value from testing hypothesis 1 is 0.700, this score exceeds 0.05, so it can be concluded that there is no difference in Green Accounting Awareness between Service Companies and Trading Companies in 2020.

Comparison of Green Accounting Awareness of Service Companies and Trading Companies in 2021

To determine whether there is a difference in Green Accounting Awareness between Service Companies and Trading Companies in 2021, a comparative statistical test was conducted using the Mann Whitney U-test. The results of testing hypothesis 1 (H1) can be found in the following table:

Table 3. *Results of Comparative Test of Green Accounting Awareness of Service Companies and Trading Companies*

Company Type	$Z_{Account}$	Mean	Sig.(2-tailed)	H1 Status
Service Company	-0,115	16,31	0,923	Rejected
Trading Company	-0,115	16,69		

Source: Data processed using SPSS Version 23, 2024

From this table 3, it can be seen that Service Companies have a mean of 16.31, while Trading Companies have a mean of 16.69. The significance value from testing hypothesis 1 is 0.923, this score exceeds 0.05, so it can be concluded that there is no difference in Green Accounting Awareness between Service Companies and Trading Companies in 2021.

Comparison of Green Accounting Awareness of Service Companies and Trading Companies in 2022

To determine whether there is a difference in Green Accounting Awareness between Service Companies and Trading Companies in 2022, a comparative statistical test was conducted using the Mann Whitney U-test. The results of testing hypothesis 1 (H1) can be found in the following table:

Table 4. *Results of Comparative Test of Green Accounting Awareness of Service Companies and Trading Companies*

Company Type	$Z_{Account}$	Mean	Sig.(2-tailed)	H1 Status
Service Company	-0,489	16,31	0,625	Rejected
Trading Company	-0,489	16,69		

Source: Data processed using SPSS Version 23, 2024

From this table 4, it can be seen that Service Companies have a mean of 16.31, while Trading Companies have a mean of 16.69. The significance value from testing hypothesis 1 is 0.625, this score exceeds 0.05, so it can be concluded that there is no difference in Green Accounting Awareness between Service Companies and Trading Companies in 2022.

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Comparison of Green Accounting Responsibility of Service Companies and Trading Companies in 2020

To determine whether there is a difference in Green Accounting Responsibility between Service Companies and Trading Companies in 2020, a comparative statistical test was conducted using the Mann Whitney U-test. The results of testing hypothesis 2 (H2) can be found in the following table:

Table 5. *Results of Comparative Test of Green Accounting Responsibility of Service Companies and Trading Companies*

Company Type	$Z_{Account}$	Mean	Sig.(2-tailed)	H1 Status
Service Company	-0,000	16,50	1,000	Rejected
Trading Company	-0,000	16,50		

Source: Data processed using SPSS Version 23, 2024

From this table 5, it can be seen that both Service Companies and Trading Companies have a mean of 16.50. The significance value from testing hypothesis 2 is 1.000, this score exceeds 0.05, so it can be concluded that there is no difference in Green Accounting Responsibility between Service Companies and Trading Companies in 2020.

Comparative Analysis of Green Accounting Responsibilities between Service Companies and Trading Companies in 2021

To determine whether there is a difference in Green Accounting Responsibilities between Service Companies and Trading Companies in 2021, a comparative statistical test using the Mann Whitney U-test was conducted. The results of the hypothesis 2 (H2) test can be found in Table 6:

Table 6. *Comparative Test Results of Green Accounting Responsibilities between Service Companies and Trading Companies*

Company Type	$Z_{Account}$	Mean	Sig.(2-tailed)	H1 Status
Service Company	-0,376	17,09	0,707	Rejected
Trading Company	-0,376	15,91		

Source: Data processed using SPSS Version 23, 2024

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From this table 6, it can be seen that Service Companies have a mean of 17.09, while Trading Companies have a mean of 15.91. The significance value from the hypothesis 2 test is 0.707, which is greater than 0.05, so it can be concluded that there is no difference in Green Accounting Responsibilities between Service Companies and Trading Companies in 2021.

Comparative Analysis of Green Accounting Responsibilities between Service Companies and Trading Companies in 2022

To determine whether there is a difference in Green Accounting Responsibilities between Service Companies and Trading Companies in 2022, a comparative statistical test using the Mann Whitney U-test was conducted. The results of the hypothesis 2 (H2) test can be found in Table 7:

Table 7, *Comparative Test Results of Green Accounting Responsibilities between Service Companies and Trading Companies*

Company Type	$Z_{Account}$	Mean	Sig.(2-tailed)	H1 Status
Service Company	-0,536	17,06	0,592	Rejected
Trading Company	-0,536	15,94		

Source: Data processed using SPSS Version 23, 2024

From this table 7, it can be seen that Service Companies have a mean of 17.06, while Trading Companies have a mean of 15.94. The significance value from the hypothesis 2 test is 0.592, which is greater than 0.05, so it can be concluded that there is no difference in Green Accounting Responsibilities between Service Companies and Trading Companies in 2022.

Comparative Analysis of Green Accounting Reporting between Service Companies and Trading Companies in 2020.

To determine whether there is a difference in Green Accounting Reporting between Service Companies and Trading Companies in 2020, a comparative statistical test using the Mann Whitney U-test was conducted. The results of the hypothesis 3 (H3) test can be found in Table 8:

Table 8. *Comparative Test Results of Green Accounting Reporting between Service Companies and Trading Companies*

Company Type	$Z_{Account}$	Mean	Sig.(2-tailed)	H1 Status
Service Company	-0,097	16,34	0,923	Rejected
Trading Company	-0,097	16,66		

Source: Data processed using SPSS Version 23, 2024

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From this table 8, it can be seen that Service Companies have a mean of 16.34, while Trading Companies have a mean of 16.16. The significance value from the hypothesis 3 test is 0.923, which is greater than 0.05, so it can be concluded that there is no difference in Green Accounting Reporting between Service Companies and Trading Companies in 2020.

Comparison of Green Accounting Reporting between Service Companies and Trading Companies in 2021

To determine whether there is a difference in Green Accounting Reporting between Service Companies and Trading Companies in 2021, a comparative statistical test using the Mann Whitney U-test was conducted. The results of the hypothesis 3 (H3) test can be found in Table 9 as follows:

Table 9. *Results of the Comparative Test of Green Accounting Reporting between Service Companies and Trading Companies*

Company Type	$Z_{Account}$	Mean	Sig.(2-tailed)	H1 Status
Service Company	-0,354	17,06	0,723	Rejected
Trading Company	-0,354	15,94		

Source: Data processed using SPSS Version 23, 2024

From Table 9, it can be seen that Service Companies have a mean of 17.06, while Trading Companies have a mean of 15.94. The significance value from the hypothesis 3 test is 0.723, which exceeds 0.05, so it can be concluded that there is no difference in Green Accounting Reporting between Service Companies and Trading Companies in 2021.

Comparison of Green Accounting Reporting between Service Companies and Trading Companies in 2022

To determine whether there is a difference in Green Accounting Reporting between Service Companies and Trading Companies in 2022, a comparative statistical test using the Mann Whitney U-test was conducted. The results of the hypothesis 3 (H3) test can be found in Table 10 as follows:

Table 10. *Results of the Comparative Test of Green Accounting Reporting between Service Companies and Trading Companies*

Company Type	$Z_{Account}$	Mean	Sig.(2-tailed)	H1 Status
Service Company	-0,298	16,06	0,766	Rejected
Trading Company	-0,298	16,94		

Source: Data processed using SPSS Version 23, 2024

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From Table 10, it can be seen that Service Companies have a mean of 16.06, while Trading Companies have a mean of 16.94. The significance value from the hypothesis 3 test is 0.766, which exceeds 0.05, so it can be concluded that there is no difference in Green Accounting Reporting between Service Companies and Trading Companies in 2022.

Comparison of Environmental Audits between Service Companies and Trading Companies in 2020

To determine whether there is a difference in Environmental Audits between Service Companies and Trading Companies in 2020, a comparative statistical test using the Mann Whitney U-test was conducted. The results of the hypothesis 4 (H4) test can be found in Table 11 as follows:

Table 11. *Results of the Comparative Test of Environmental Audits between Service Companies and Trading Companies*

Company Type	$Z_{Account}$	Mean	Sig.(2-tailed)	H1 Status
Service Company	-0,297	16,97	0,767	Rejected
Trading Company	-0,297	16,03		

Source: Data processed using SPSS Version 23, 2024

From Table 12, it can be seen that Service Companies have a mean of 16.97, while Trading Companies have a mean of 16.03. The significance value from the hypothesis 4 test is 0.767, which exceeds 0.05, so it can be concluded that there is no difference in Environmental Audits between Service Companies and Trading Companies in 2020.

Comparison of Environmental Audits between Service Companies and Trading Companies in 2021

To determine whether there are differences in Environmental Audits between Service Companies and Trading Companies in 2021, a comparative statistical test using the Mann-Whitney U-test was conducted. The results of testing hypothesis 4 (H4) can be found in Table 12 as follows:

Table 12. *Comparative Test Results of Environmental Audits between Service Companies and Trading Companies*

Company Type	$Z_{Account}$	Mean	Sig.(2-tailed)	H1 Status
Service Company	-0,256	16,13	0,797	Rejected
Trading Company	-0,256	16,88		

Source: SPSS Version 23 processed data, 2024

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From Table 12, it can be seen that Service Companies have a mean of 16.13, while Trading Companies have a mean of 16.88. The significance value from the testing of hypothesis 4 is 0.798, which exceeds 0.05. Therefore, it can be concluded that there is no difference in Environmental Audits between Service Companies and Trading Companies in 2021.

Comparison of Environmental Audits between Service Companies and Trading Companies in 2022

To determine whether there are differences in Environmental Audits between Service Companies and Trading Companies in 2022, a comparative statistical test using the Mann-Whitney U-test was conducted. The results of testing hypothesis 4 (H4) can be found in Table 13 as follows:

Table 13. *Comparative Test Results of Environmental Audits between Service Companies and Trading Companies*

Company Type	$Z_{Account}$	Mean	Sig.(2-tailed)	H1 Status
Service Company	-1,971	13,41	0,049	Accepted
Trading Company	-1,971	19,59		

Source: SPSS Version 23 processed data, 2024

From Table 13, it can be seen that Service Companies have a mean of 13.41, while Trading Companies have a mean of 19.69. The significance value from the testing of hypothesis 4 is 0.049, which is less than 0.05. Therefore, it can be concluded that there is a difference in Environmental Audits between Service Companies and Trading Companies in 2022.

DISCUSSION

The results of the comparative analysis on Environmental Audits between Service Companies and Trading Companies in 2021 and 2022 provide several insights: In 2021, the results show that there was no significant difference in Environmental Audits between Service Companies and Trading Companies. The mean values for Service Companies and Trading Companies were 16.13 and 16.88 respectively, and the significance value of 0.798 exceeded the 0.05 threshold. This suggests that the level of environmental auditing activities was relatively similar between the two types of companies in 2021.

However, the situation changed in 2022, where the results indicate a significant difference in Environmental Audits between Service Companies and Trading Companies. The mean values for Service Companies and Trading Companies were 13.41 and 19.69 respectively,

and the significance value of 0.049 was below the 0.05 threshold. This finding implies that Trading Companies had a higher level of environmental auditing activities compared to Service Companies in 2022.

The observed difference in Environmental Audits between the two types of companies in 2022 may be attributed to various factors. It is possible that Trading Companies, due to the nature of their business operations and the potential environmental impact, have placed a greater emphasis on environmental management and compliance in recent years. This could have led to an increased focus on environmental auditing as a means to monitor and improve their environmental performance.

On the other hand, Service Companies may have faced different priorities or challenges in their operations, which could have resulted in a relatively lower level of environmental auditing activities in 2022 compared to Trading Companies.

It is important to note that the findings are limited to the specific years of 2021 and 2022, and further research may be needed to understand the broader trends and factors influencing the differences in Environmental Audits between Service Companies and Trading Companies over a longer time period.

Overall, the comparative analysis provides valuable insights into the differences in environmental auditing practices between the two types of companies, which can have implications for their environmental management strategies, regulatory compliance, and overall sustainability performance.

CONCLUSION

Based on the problem formulation in the previous chapter, the research results related to the practice of green accounting in service companies and trading companies in 2020-2022 can be summarized as follows: Green Accounting Awareness. There was no difference in the practice of Green Accounting Awareness between Service Companies and Trading Companies in 2020, 2021, and 2022.

Green Accounting Responsibility. There was no difference in the practice of Green Accounting Responsibility between Service Companies and Trading Companies in 2020, 2021, and 2022. Green Accounting Reporting. There was no difference in the practice of Green Accounting Reporting between Service Companies and Trading Companies in 2020, 2021, and 2022. Environmental Audits. There was no difference in Environmental Audits between Service Companies and Trading Companies in 2020 and 2021, but there was a difference in the practice of Environmental Audits in 2022.

This indicates that the two companies have equal awareness and responsibility towards the practice of Green Accounting, but there are differences in the implementation or compliance with Environmental Audits in 2022.

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