

Analysis of Understanding and Awareness in the Implementation of Green Accounting in Sasirangan Household Industry MSMEs in Banjarmasin

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Received : July 02, 2025

Accepted : August 08, 2025

Published : October 31, 2025

Citation: Qalbiah, N., Hikmahwati, & Safrina, N., (2025). Analysis of Understanding and Awareness in the Implementation of Green Accounting in Sasirangan Household Industry MSMEs in Banjarmasin. Ijomata International Journal of Management, 6(4), 1534-1548. <https://doi.org/10.52728/ijjm.v6i4.1833>

ABSTRACT: The production of Sasirangan fabric plays an important role in creating employment opportunities and preserving local culture amid modern market changes. However, behind these economic and cultural benefits lies a serious environmental concern, particularly due to the use of chemical dyes that generate wastewater potentially harmful to the river ecosystems in Banjarmasin City. This study aims to analyze the level of understanding and awareness among household-scale Sasirangan industry actors regarding the implementation of green accounting as an effort to manage environmental impacts. This research adopts a descriptive qualitative approach with a case study design. The study involved a population of 41 small-scale Sasirangan industry actors in Banjarmasin City. The data were analyzed using an interactive analysis model consisting of data reduction, data display, and conclusion drawing/verification. The results show that most business owners and employees have limited understanding of green accounting, especially in terms of identifying and reporting environmental costs in financial statements. Although there is awareness of the environmental impact of chemical waste, concerns remain about the financial burden of managing waste or replacing harmful materials with environmentally friendly alternatives. These findings indicate a gap between environmental awareness and its practical application in business operations and financial reporting.

Keywords: Green Accounting, Environmental Cost, MSME Sasirangan, Understanding.



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INTRODUCTION

The growth of the industrial sector often leads to negative environmental impacts, which are frequently overlooked by business actors even within small-scale industries such as home-based enterprises. In Banjarmasin, the Sasirangan fabric industry not only symbolizes local cultural heritage but also represents a rapidly growing MSME (Micro, Small, and Medium Enterprises) sector that plays a significant role in supporting the local economy. However, the production process involves the use of chemical dyes, which generates wastewater that poses a threat to the city's river ecosystem ([Isnasyauqiah et al., 2018](#)) a critical concern given Banjarmasin's identity as

the “City of a Thousand Rivers.” In this context, green accounting becomes a crucial issue as it encourages Sasirangan industry players to take greater responsibility for the environmental impacts of their production activities not only in waste management but throughout the entire business process ([Yasrawan & Werastuti, 2022](#)). As stated by [Beatriz et al. \(2023\)](#), comprehensive environmental management is part of corporate social responsibility, even for MSMEs. Therefore, applying green accounting principles in the Sasirangan industry is highly relevant for achieving environmental, social, and economic sustainability.

The relationship between industry and society is reciprocal and inseparable, where the environmental impact of industrial activities becomes a significant issue ([Rohelmy et al., 2015](#)). This includes the responsibility to the social conditions of surrounding communities, as the production or service activities of a company can cause environmental issues that harm many parties ([Santoso et al., 2021](#)). Companies that proactively manage environmental impacts can improve their public image and contribute to greater environmental sustainability ([Liu et al., 2021](#)). Increasing public awareness of environmental issues has sparked the emergence of the green movement as a response to industrial impacts—an expression of industrial responsibility toward society and the environment ([Nikmah et al., 2022](#)).

Research by [Yan et al. \(2021\)](#) shows that public support for environmental initiatives can influence companies’ decisions to adopt more sustainable and eco-friendly practices. Making the right decisions regarding environmental protection is crucial to the sustainability of business units and the industrial sector in general. These decisions must include responsibilities related to the environmental and social consequences of industrial activities. [Beatriz et al. \(2023\)](#) emphasize that strategic decisions in managing environmental impacts can affect long-term corporate performance and deliver meaningful benefits to society and the environment. In this regard, the implementation of green accounting and sound environmental management are key factors in industrial decision-making.

Green accounting is a vital step that offers solutions to the environmental challenges faced by many businesses. Its implementation enhances companies’ ability to mitigate environmental damage ([Hamidi, 2019](#)). In this context, green accounting serves not only as a measurement tool but also as a strategic guide for making more sustainable decisions. It is defined as an accounting method that considers both preventive and consequential costs associated with the environmental and societal impacts of a company’s operations ([Hamidi, 2019](#)). Hence, environmental accounting goes beyond economic performance measurement to include broader social and ecological aspects. This aligns with the findings of [Burritt et al. \(2023\)](#), who highlight green accounting as an effective tool for incorporating environmental values into financial reporting.

Providing relevant information about a company’s operational performance focused on environmental protection and awareness is one of the core objectives of green accounting. With such information, companies cannot carelessly exploit resources, as they must consider the impacts on society ([Dewi, 2016](#)). Firms that adopt green accounting principles tend to act more responsibly toward society and the environment, which ultimately enhances their public reputation ([Conway & Byrne, 2018](#)). Green accounting is an innovation that significantly transforms accounting practices by focusing not just on transactions but also on the environmental impact of every

activity ([Aniela, 2012](#)). This shows that accounting must evolve to meet the need for environmental considerations in financial reporting. This innovation is beneficial not only for business sustainability but also for creating added value for society and the environment ([Rahman & Islam, 2023](#)).

Sasirangan MSMEs in Banjarmasin, which are part of the local government's empowerment program under the Office of Cooperatives and Industry, are required to understand and apply green accounting principles in their operations. This is important because MSMEs, in addition to contributing to the economy, also generate waste that can pollute the environment. Therefore, proper waste management is crucial to prevent pollution. Implementing such waste management requires specific operational costs known as environmental costs (green costs), which are expenses incurred to address the environmental impacts of business activities ([Angelina & Nursasi, 2021](#)). Environmental costs include various expenditures needed to manage and reduce the environmental impact of business operations, consistent with a company's environmental responsibilities and objectives ([Dewi, 2016](#)). These costs are typically categorized under manufacturing overhead and are often difficult to identify directly because they tend to be hidden within cost centers and lack clear documentation ([Mishelle, 2015](#)).

The management and reporting of environmental costs demand particular attention from businesses, especially MSMEs, to accurately reflect actual costs related to environmental impacts and optimize their production processes. In this context, journals such as **Environmental Management** emphasize the need for effective accounting systems to identify and manage environmental costs transparently, enabling companies to be more accountable and committed to sustainability ([Pramono et al., 2023](#)). With an appropriate system, MSMEs can more efficiently allocate resources for sustainable waste management. The implementation of green accounting in MSMEs not only assists in environmental management but also enhances business competitiveness. By reporting and managing environmental costs effectively, MSMEs can attract consumers who are increasingly environmentally conscious. This not only builds a positive corporate image but also contributes to broader economic sustainability and yields positive outcomes for surrounding communities and the environment.

The novelty of this research lies in its focus on the application of green accounting in the home-based Sasirangan industry in Banjarmasin—a unique, locally rooted sector with environmental pollution risks due to the use of chemical substances in production. Unlike prior studies that have mainly emphasized environmental accounting in large enterprises or formal industrial sectors, this research addresses a gap by examining how traditional MSME actors understand and internalize green accounting principles in their daily operations. By exploring the awareness and perspectives of these business owners, this study not only expands the literature on environmental accounting within MSMEs but also offers practical contributions to promoting more responsible and sustainable waste management practices in small-scale, culturally significant industries.

METHOD

This study employs a descriptive qualitative approach using an instrumental case study design. The aim is to gain a deeper understanding of the application of green accounting within the Sasirangan home industry, which serves as a representation of environmental accounting practices in the MSME (Micro, Small, and Medium Enterprises) sector. This case study seeks to provide broader insights into how green accounting can be integrated into small-scale businesses rooted in local cultural traditions. The phenomenon under investigation involves the awareness, understanding, and environmental management practices—particularly the handling of liquid waste generated from the use of chemical dyes—by Sasirangan industry practitioners in Banjarmasin City. The unit of analysis in this study consists of Sasirangan MSME artisans who are actively engaged in production activities and are registered with the Department of Cooperatives, MSMEs, and Industry of Banjarmasin City. The research was conducted from April to September 2023.

Data were collected through field observations and in-depth interviews with key informants, namely the owners or managers of Sasirangan home industries. A total of 41 business units were observed and interviewed, distributed across five districts within Banjarmasin City. Data reduction was carried out systematically by categorizing interview and observation findings according to themes relevant to the research focus, such as perceptions of environmental impact, understanding of green accounting, and waste management practices. The reduced data were then managed through open and thematic coding, which facilitated the identification of key patterns emerging from the interviews. These data were subsequently organized into thematic matrices, enabling the researcher to compare responses across informants and identify trends or gaps in the understanding and implementation of green accounting principles. To ensure data validity, the study applied source triangulation (comparing data from multiple informants), member checking (confirming interpretations with informants), and peer debriefing with fellow researchers or academic advisors to minimize subjective bias. These methodological steps were taken to enhance the overall validity and reliability of the research findings.

RESULT AND DISCUSSION

In running their business, MSME players need to understand and apply the concept of green accounting, considering their important role not only as a contributor to the economy but also as a producer of waste that has the potential to pollute the environment (Yuliana & Sulistyawati, 2021). Understanding green accounting for sasirangan home industry business actors in Banjarmasin City can encourage environmentally friendly business practices. To explore the understanding of MSME actors regarding the concept of green accounting, this study applies the direct interview method. The main purpose of this interview is to understand the extent to which green accounting practices are applied in sasirangan home industry businesses in Banjarmasin City.

The interview subjects were business owners who have been operating in this field, with semi-structured questions that allowed them to provide open-ended answers. The questions asked covered their knowledge of green accounting, concrete steps taken in its implementation, as well as their level of concern for the environment. Interviews were conducted at the MSMEs' business

locations, with a duration of about 30 to 60 minutes, and data were collected through field notes using questionnaires and direct interviews in a structured manner using an interview guide tailored to the questions contained in the questionnaire.

The first stage of the interview was conducted with the aim of collecting an overview of the profile of the Sasirangan home industry business actors. Consisting of education, length of business establishment, and income from the sasirangan home industry in Banjarmasin City. Informant data obtained related to education, length of business establishment, and income are shown in picture 1 below.

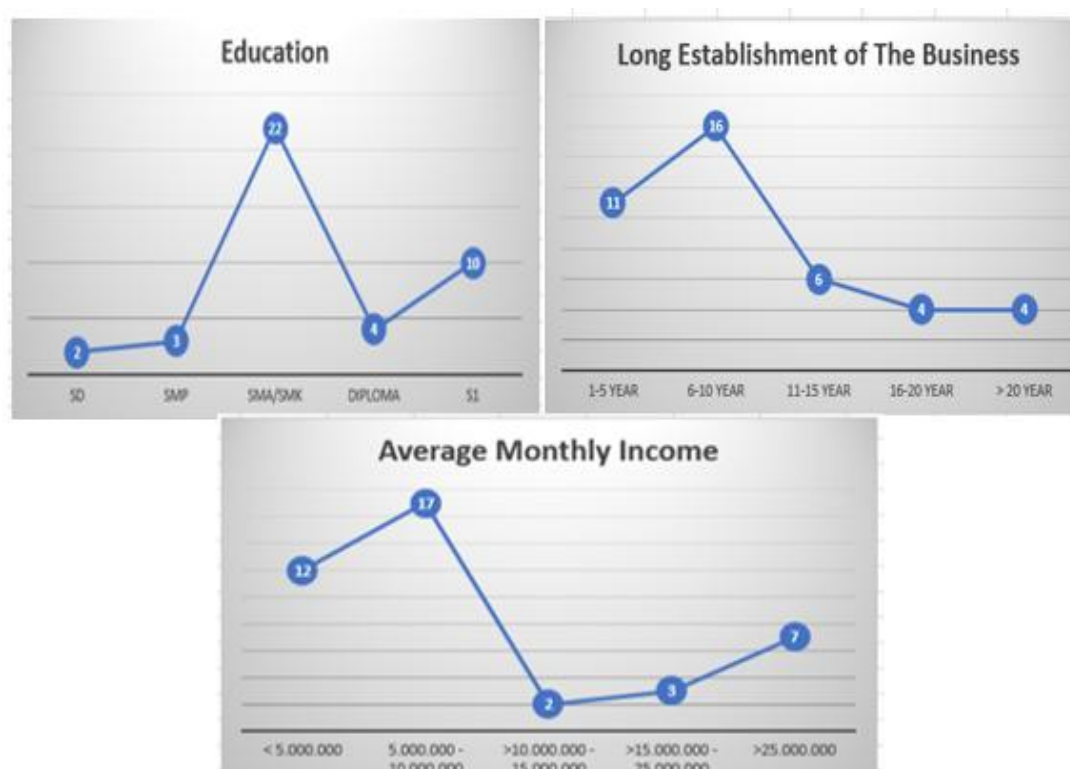


Figure 1. Data on Sasirangan home industry informants in Banjarmasin City

Based on Figure 1, the data collected provides an overview of the profile of Sasirangan home industry entrepreneurs, serving as a foundation to explore how MSME actors understand and implement green accounting. The data shows that the majority of business owners earn a monthly income ranging from IDR 5,000,000 to IDR 10,000,000, with 17 out of 41 businesses falling into this category. Meanwhile, 12 business owners earn below that range. Only a small number earn above IDR 10,000,000, including 2 owners (IDR 10,000,000–15,000,000), 3 owners (IDR 15,000,000–25,000,000), and 7 owners (above IDR 25,000,000). These income disparities suggest varying levels of financial capacity, which likely influence their awareness and ability to adopt green accounting practices, particularly in waste management and environmentally sustainable operations. As [Yuliadi et al. \(2024\)](#) suggest, the income level of micro and small enterprises is often influenced by business scale, market access, and product innovation—factors which are also relevant in adopting environmental accounting.

In terms of business longevity, most enterprises have been operating for 6 to 10 years (16 respondents), followed by 11 businesses operating for 1 to 5 years. Six businesses have operated for 11 to 15 years, and eight have been running for more than 15 years. Longer business experience may contribute to greater adaptability and awareness of sustainability practices, including green accounting, as also noted by [Wijastuti et al. \(2022\)](#), who highlight that operational experience strengthens competitiveness and innovation. Educational background among business owners also varies. A total of 22 respondents had completed high school (SMA/SMK), 10 held bachelor's degrees, 4 had diploma-level education, and the remaining had only elementary (2 respondents) or junior high school (3 respondents) education. Although [Hasanah et al. \(2020\)](#) argue that formal education level is not directly correlated with MSME income—since business owners often rely more on informal learning and hands-on experience—education can still play a crucial role in shaping awareness of environmental issues and sustainable business practices.

In conclusion, the economic status, business experience, and educational background of Sasirangan MSME actors are key elements in addressing the research question. These factors strongly influence the level of understanding and implementation of green accounting. Business owners with higher income, longer operational experience, and higher education levels tend to demonstrate better comprehension and application of environmental accounting principles. Conversely, those with lower capacities may require external support, such as training or technical assistance, to effectively adopt and sustain green accounting practices.

Understanding the Awareness of Green Accounting in the Sasirangan Home Industry of Banjarmasin City.

To understand the application of green accounting concepts in the Sasirangan home industry in Banjarmasin City, this study conducted interviews with informants, both employees and industry leaders. The purpose of these interviews was to obtain deeper information about how green accounting is understood and practiced in the context of the Sasirangan industry. The findings from these interviews are critical to assessing the industry's commitment to green practices and its contribution to sustainability. The collected data from the interviews are presented in Picture 2, which illustrates the level of knowledge and application of sustainable accounting principles among employees and leaders.

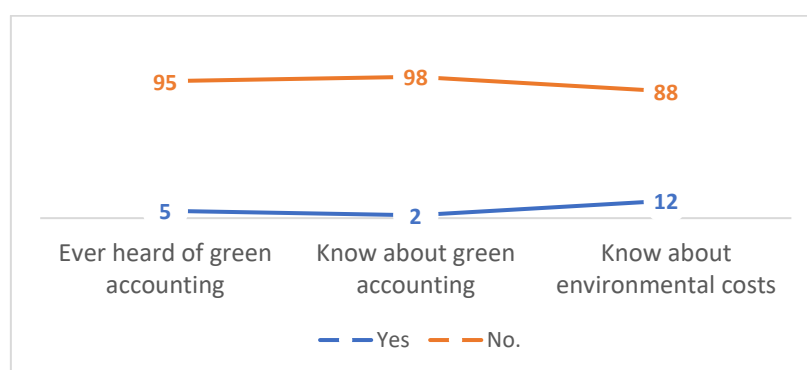


Figure 2. Knowledge of green accounting among employees and leaders of the Sasirangan industry

The results of interviews and collected data indicate that knowledge and awareness of green accounting among employees and business owners in the Sasirangan home industry in Banjarmasin City remain very low. Only about 5% of respondents had ever heard the term green accounting, and merely 2% actually understood the concept. This indicates that, in general, the concept has not yet been internalized as an essential part of the business process in this industry. In terms of awareness, most Sasirangan MSME actors understand environmental issues only from a normative perspective, such as waste disposal, without comprehending how environmental impacts can be identified, measured, and reported through accounting. [Kholmi & Nafiza \(2022\)](#) emphasize that green accounting is not merely about financial reporting but serves as an essential tool for guiding businesses toward more environmentally responsible practices. This low level of awareness may hinder the systematic adoption of environmentally friendly practices, ultimately affecting business sustainability.

Practically, this lack of understanding directly impacts MSME actors' ability to manage production waste, assess environmental impacts, and calculate related costs. As noted by [Amini et al. \(2023\)](#), training and comprehension of environmental accounting are essential for MSMEs to adapt to evolving sustainability demands and regulatory requirements. The low level of green accounting literacy in the Sasirangan industry results in weak integration of environmental costs into financial reports, reducing accountability and motivation to minimize negative environmental impacts. The practical implication of this situation is the urgent need for support from local governments and educational institutions to provide training, technical assistance, and accessible green accounting modules or guidelines tailored for MSMEs.

From a theoretical perspective, these findings highlight a gap between the green accounting concepts developed in academic literature and their implementation in MSMEs, particularly in locally rooted industries such as Sasirangan. This underscores the need to develop more contextual green accounting approaches that align with the capacities of MSMEs in terms of knowledge, resources, and scale of operations. Green accounting in MSMEs should not be viewed merely as a reporting technique but as part of a broader educational and value-transformation process concerning environmental responsibility. [Puspitasari & Rokhimah \(2018\)](#) note that environmental accounting involves the structured calculation and reporting of environmental costs. Therefore, this study contributes theoretically by reinforcing the urgency of developing relevant green accounting models for the MSME sector in Indonesia, particularly those industries grounded in local wisdom like Sasirangan. Thus, improving knowledge and awareness of green accounting in the Sasirangan industry is not only crucial for fostering environmental responsibility among business actors but also forms a foundation for developing practical and suitable green accounting concepts for MSMEs. Effective implementation of green accounting in this sector will not only enhance operational efficiency but also improve the industry's environmental image, expand market access, and support the achievement of sustainable development goals ([Wijastuti et al., 2022](#)).

Environmental degradation such as pollution of air, water, and soil functions is often caused by business efforts to increase productivity and efficiency. Safety considerations on garbage generation must be made to guarantee that waste does not include any dangerous materials or contaminate the environment ([Dewi, 2016](#)). Because coloring ingredients contain chemicals, the

sasirangan industry produces trash. Understanding and implementing good waste management practices can reduce the detrimental environmental effects of the sasirangan sector. To determine how well Banjarmasin's employees and leaders understand how waste management strategies are applied in the industry, as seen in the picture 3.

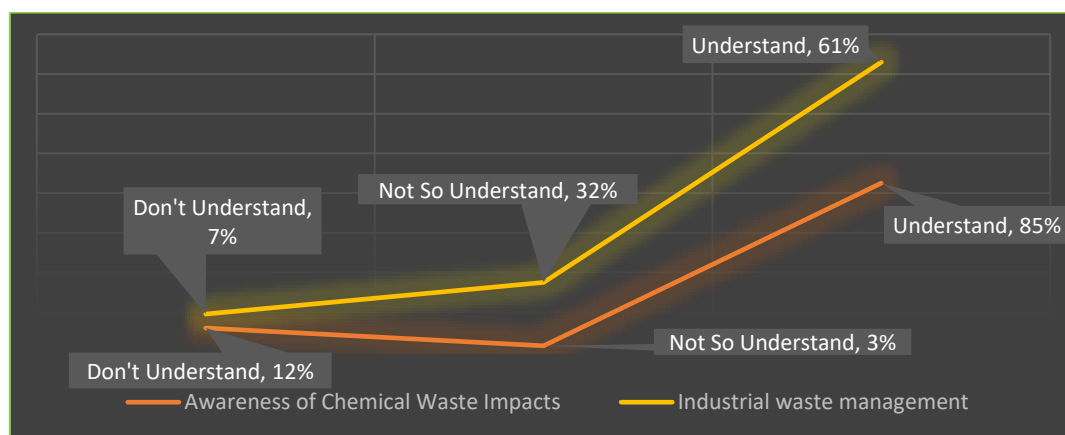


Figure 3. Waste Impact Awareness and waste management among employees and leaders of Sasirangan industry

Data show that the majority of Sasirangan industry owners and employees in Banjarmasin City have a high level of awareness regarding the negative environmental impact of chemical waste. A total of 85% of respondents acknowledged that improperly managed chemical waste from Sasirangan production processes can harm the environment. This awareness represents an important initial step toward implementing more environmentally friendly waste management practices and serves as a positive indicator that environmental issues are beginning to gain attention within the Sasirangan industry community. [Dewi \(2016\)](#) also emphasized that untreated industrial waste can lead to air, water, and soil pollution, making waste management a critical issue. Furthermore, 61% of respondents stated they understood the importance of having an effective waste management system. This reflects that most industry actors recognize the need for systematic waste handling to reduce negative environmental impacts. In line with this, [Kotango et al. \(2024\)](#) noted that a solid understanding of environmental management is essential to reduce pollution and promote business sustainability.

However, 39% of respondents indicated that they do not understand or have limited knowledge of effective waste management. This suggests a gap between environmental awareness and the practical ability to implement proper waste handling strategies. Without structured education and adequate policy support, this awareness may not translate into sustainable action. The high level of concern regarding chemical waste offers a strategic opportunity to introduce the concept of green accounting and the inclusion of environmental costs for MSME actors. Green accounting can serve as a bridge between environmental awareness and real implementation at the operational level. [Burritt and Schaltegger \(2020\)](#) argue that green accounting helps organizations integrate environmental costs into financial reporting, thereby supporting more informed decision-making related to resource use, pollution control, and sustainable investments.

Nevertheless, field findings show that Sasirangan industry waste management remains unstandardized. Various disposal methods were identified among industry actors, including: (1) disposing waste beneath the house, (2) dumping it directly into rivers, (3) discharging it into private wells, (4) collecting it in special containment tanks or ponds, (5) other methods such as septic tanks, burying in soil, or discarding in nearby empty land, and (6) using natural dyes that produce no chemical waste. Among these, direct disposal into rivers and under houses were the most common practices, despite posing significant environmental and public health risks. These practices highlight the absence of a systematic waste management framework among industry players. This contrasts sharply with large-scale industries, which are subject to formal regulations and strict waste handling procedures (Burritt et al., 2023). Therefore, implementing green accounting is crucial to promote more responsible environmental management, particularly in traditional MSME sectors such as the Sasirangan industry.

Concern in implementing green accounting Sasirangan Home Industry in Banjarmasin City.

The implementation of green accounting by business actors can be understood through the lens of stakeholder theory, which emphasizes that companies are expected to consider the environmental and social impacts of their activities in order to reduce the risk of pollution and potential conflicts with stakeholders (Angelina & Nursasi, 2021). One practical application of green accounting is the inclusion of environmental costs and benefits—both direct and indirect—into financial reports, aligning with the objective of green accounting to promote transparency and accountability regarding the environmental impacts of economic activities (Risal & Kristiawati, 2020). The adoption of green accounting within the Sasirangan home industry in Banjarmasin City reflects varying levels of environmental awareness. Survey data collected to assess the level of awareness and application of green accounting in the Sasirangan industry is presented in Table 1 below.

Table 1. Survey of green accounting implementation in Sasirangan Home Industry in Banjarmasin City

No	Question	Yes	No
1	Does the company know that sasirangan fabric production activities, especially the use of chemicals, have an impact on the environment?	38	3
2	Does the company look for alternatives to the use of chemical dyes with environmentally friendly dyes to reduce environmental pollution?	27	14
3	Does the company evaluate the environmental impacts caused by sasirangan fabric production activities?	32	9
4	Does the company make plans to reduce the environmental impacts that occur due to sasirangan fabric production activities?	34	7
5	Does the company have difficulty identifying environmental costs?	34	7
6	Do you classify environmental costs based on what the company does?	23	18
7	Does the company include environmental costs in the financial	12	29

No	Question	Yes	No
	statements		
8	Does the owner think that waste management or the use of more environmentally friendly chemicals will increase costs incurred by the company?	18	32
9	When including environmental costs in the financial statements, is there a balance between the costs and benefits obtained by the company?	7	34

Table 1 above shows that owners and employees in the sasirangan industry are mostly aware that fabric production activities, particularly the use of chemicals, have an impact on the environment. A total of 38 respondents acknowledged this, while only 3 did not realize it. This awareness is a good first step towards implementing green accounting. However, efforts to find environmentally friendly alternatives are still not optimal. Only 27 respondents sought alternatives to the use of chemical dyes, while 14 did not. This shows that although there is awareness of environmental impacts, proactive measures to find solutions are still lacking. [Risal & Kristiawati \(2020\)](#) research shows that the limitations of information and resources hinder the search for environmentally friendly material alternatives, thus requiring appropriate innovation and support. So even though there is awareness, the implementation of actions still requires more encouragement and resources.

In terms of environmental impact evaluation, most respondents mentioned that their companies evaluate the environmental impact of Sasirangan production activities. This evaluation is carried out to understand the extent to which Sasirangan production activities contribute to damage to the surrounding environment, and this becomes the basis for countermeasures against damage that occurs. Research conducted by [Schaltegger & Burritt \(2020\)](#) to assist companies in identifying and managing their environmental impacts requires an evaluation of the environmental impacts that occur, this is an important element in green accounting. As for efforts to support the sustainability of a business requires an evaluation of environmental impacts, which can increase understanding and control of future production impacts ([Damayanti & Astuti, 2022](#)). Sasirangan craftsmen show that they commit to reducing pollution to the environment that occurs, as many as 34 respondents stated that their company had made plans to reduce the environmental impact of sasirangan production. Research by [Rahman & Islam \(2023\)](#) emphasizes the importance of planning in green accounting to ensure that efforts are made to reduce the environmental impact that occurs. Systematic planning helps companies to set targets to be achieved and measure their commitment to environmental stewardship.

Identifying environmental costs was a challenge for 34 respondents, while 7 reported no difficulty. This difficulty could stem from a lack of knowledge or the absence of a proper system for tracking environmental costs. In small and medium-sized enterprises, the identification of environmental costs can be especially challenging due to the lack of an integrated environmental accounting system. In terms of classifying environmental costs by activity, 23 respondents reported that they did so, while 18 respondents did not. Proper classification is crucial as it helps companies better understand and manage their environmental costs. Research by [Ibanichuka & James \(2014\)](#) highlighted that accurate classification of environmental costs enables companies to report and

manage those costs more transparently and accurately. Systematic classification in green accounting is an essential step for improving the management and efficiency of environmental cost tracking, ultimately leading to better sustainability practices.

The low integration of green accounting in the accounting system of the sasirangan industry is indicated by the small number of sasirangan industries that include environmental costs in the financial statements, namely 29 sasirangan industry players. This is because there are concerns among sasirangan industry owners about the additional costs that must be incurred if their businesses manage waste or replace chemicals with environmentally friendly materials. Whereas integrating environmental costs in financial reports will increase transparency and corporate accountability for environmental impacts (Conway & Byrne, 2018). A total of 32 sasirangan industry players feel that having waste management or changing chemicals to environmentally friendly materials does not increase their operational costs, due to the benefits that will be obtained by their business. This contradicts the perception that additional costs are often a barrier to the adoption of environmentally friendly practices, even though in the long run these practices can provide greater benefits (Raju, 2018). Finally, 7 respondents felt that including environmental costs in the financial statements created a balance between the costs and benefits gained by the company, while 34 others did not feel this balance. The balance between costs and benefits is a major challenge in implementing green accounting, which is often influenced by the company's understanding and experience in applying environmental accounting (Gray et al., 2017).

Overall, this survey shows that although there is a fairly good awareness of the environmental impact of Sasirangan fabric production activities, the lack of understanding related to green accounting will impact the application of green accounting itself. However, addressing social environmental issues and influencing corporate behavior in the face of social and environmental responsibility are the main objectives of green accounting (Nisa et al., 2020). As a result, environmental accounting has become an important component of the green business concept and responsible economic development (Dewi, 2016). So, education and training on the importance of and how to implement green accounting, along with adequate policy and system support, can help the industry move towards environmentally friendly practices.

CONCLUSION

This study reveals that the understanding of green accounting among Sasirangan home industry actors in Banjarmasin City remains very low. Only 2% of respondents fully understood the concept, while 5% had merely heard of it. Although environmental awareness—particularly regarding the negative impact of chemical waste—is relatively high (85%), the adoption of environmentally friendly business practices remains limited. About 61% of respondents recognized the importance of effective waste management systems, yet 39% still lacked sufficient knowledge in this area. Most respondents acknowledged that Sasirangan production activities impact the environment, but efforts to seek environmentally friendly alternatives were not yet optimal. While some evaluated environmental impacts, few had concrete plans for mitigation. Additionally, many respondents struggled to identify and classify environmental costs, and only a small number included these costs in their financial reports. A major concern among business

owners was the perceived increase in operational costs if they managed waste properly or switched to eco-friendly materials. They also feared that incorporating environmental costs into financial reports might not balance the profits and losses of the business. This study has several limitations. First, it is geographically confined to Banjarmasin City, so the findings may not be generalizable to other regions. Second, the study employed a descriptive approach and did not explore causal relationships between variables such as awareness, knowledge, and actual behavior. Third, institutional factors such as stakeholder pressure or regulatory influence were not thoroughly examined. Based on these findings, several recommendations can be proposed. For micro and small business practitioners, training and technical assistance are essential to improve their understanding and capability in applying green accounting, especially in recording environmental costs and managing waste effectively. For the government, it is recommended to initiate awareness campaigns, provide incentives for environmentally responsible businesses, and set minimum waste management standards for small industries. Future research should consider using both quantitative and qualitative approaches and incorporate theoretical frameworks such as stakeholder theory or institutional isomorphism to better analyze the factors influencing green accounting adoption. Comparative studies across different regions are also encouraged to identify general patterns and region-specific challenges faced by SMEs in implementing green accounting practices.

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