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Implementation of Green Accounting to Support the Sustainability of Our Tempe MSMES in Kotapinang, South Labuhanbatu Regency

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ABSTRACT

This study aimed to analyze the implementation of green accounting in the traditional food sector MSME “Tempe Kita” in Kotapinang, South Labuhanbatu Regency, and its contribution to business sustainability. The research used a case study method with a qualitative approach through observation, in-depth interviews, and documentation. The results showed that the MSME had applied sustainability principles, particularly in waste management and resource efficiency, although these efforts had not been systematically documented. The adoption of green accounting principles remained limited, with no recognition of environmental assets and liabilities or integrated reporting. The MSME had allocated some environmental costs but had not yet covered all necessary cost categories. In general, the implementation of green accounting was still simple but demonstrated an initial commitment to sustainable practices. The study recommended the need for training, technical assistance, and the development of an environmental recording system suited to the capacity of MSME to enhance their contribution to sustainable development.

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INTRODUCTION

Green accounting is an accounting system that considers the impact of economic activities on the environment, including natural resource use, pollution, and environmental mitigation or restoration costs (Trisnawati, 2024). Unlike conventional accounting, which focuses solely on financial aspects, green accounting internalizes environmental costs and responsibilities into a company's financial statements (Anggella, 2024). Environmental awareness is the initial foundation for building a commitment to environmental preservation, particularly in addressing the challenges of climate change, environmental degradation, and the energy and natural resource crisis (Apriani et al., 2023). One strategic instrument developing in this context is green accounting, an accounting system that not only records conventional financial aspects but also considers the impact of economic activities on the environment.

Green accounting has become highly relevant in promoting responsible and sustainable business practices. By implementing green accounting, companies can conduct studies and predict future preparations, ensuring their existence and achieving environmental balance (Erianto et al., 2023). This system internalizes environmental costs such as waste management, energy efficiency, the use of environmentally friendly materials, and the social and ecological impacts of the production process (Bayana & Praditha, 2023). Several costs associated with the environment generally include waste management costs, installation costs, waste disposal costs, licensing costs, and third-party fees, among others (Maysaroh & Kusmilawaty, 2023).

Research on green accounting is generally dominated by studies on large companies, particularly in the manufacturing or extractive industries, due to their operational complexity and financial capacity to undertake environmental reporting (Putra & Sisdianto, 2024). Furthermore, regulatory pressure from investors is a major driving factor for corporate adoption. However, the overly focused research on large companies has resulted in a lack of studies on the application of green accounting in the small and medium enterprise sector. Yet, Micro, Small, and Medium Enterprises (MSMEs) play a vital role in Indonesia's economic development. MSMEs contribute more than 60% to Gross Domestic Product (GDP) (Kusumawardhany, 2022). MSMEs also play a crucial role in creating jobs and equitable income distribution through business opportunities. With simple management and technology, MSMEs are capable of driving the economy and have proven resilient in facing various conditions (Utari et al., 2022). With such a large number of business actors, the collective environmental impact of MSMEs cannot be ignored. Although the scale of impact per business unit is relatively small, its accumulation can contribute significantly to environmental pollution and resource degradation.

Therefore, it is crucial to direct academic attention to MSMEs to bridge the gap in understanding and practice of green accounting between large and small businesses. The selection of MSMEs in this study is based on the urgency of reaching a sector that has so far received little attention in the context of sustainability, yet has the potential for significant impact if environmental principles can be applied collectively and sustainably. In other words, expanding the application of green accounting to the MSME sector is a strategic step in strengthening the foundation of a green economy from the bottom up.

The context of sustainability is an important foundation in the implementation of green accounting, which can provide real benefits for MSMEs in reaching a wider market. MSME Tempe Kita, as a home-based tempe production business, produces solid and liquid waste from its operational activities. However, to date, the MSME does not have a clear understanding of the classification of financial reports that include environmental cost aspects. By implementing Green Accounting practices, it is hoped that MSME Tempe Kita can directly identify, measure, and report environmental costs incurred, thereby reducing negative impacts on the environment for sustainable development. To support this research, the following is presented Tempe Kita's monthly turnover data for 2024 as a basis for analyzing the implementation of green accounting in supporting business sustainability.

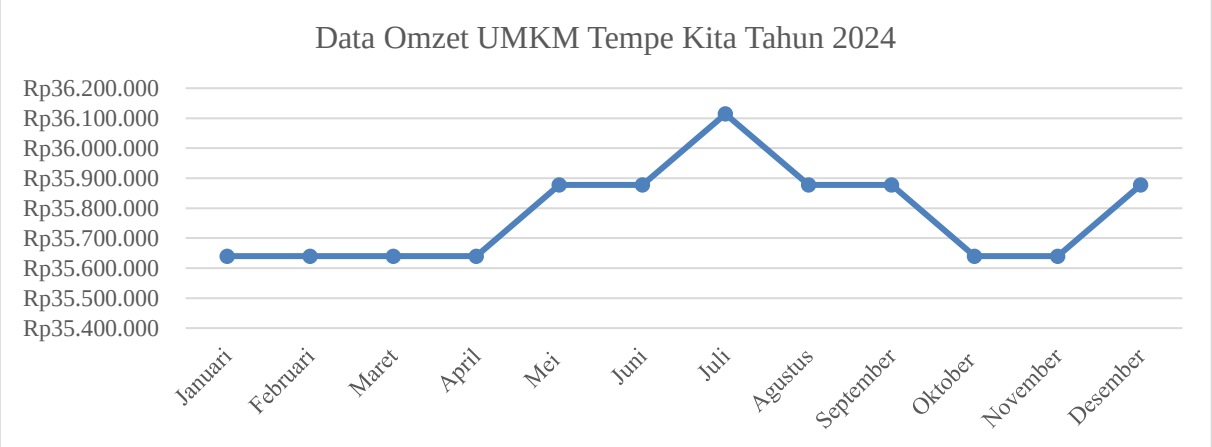

Figure 1. Graph of Our Tempe MSME Turnover in 2024
Source: Author, (2025)

Based on the graph above, the Tempe Kita MSME in Kotapinang, South Labuhanbatu, has demonstrated a fairly good level of economic stability based on 2024

turnover data, with an average monthly turnover of approximately IDR 35.7 million. This stability indicates that the business is running financially efficiently. However, from a green accounting perspective, business sustainability is not only viewed from an economic perspective but must also encompass environmental and social dimensions. Green accounting is an accounting approach that integrates environmental cost information into the financial recording system as a basis for sustainable decision-making (Damayanti, et. al., 2023). This means that a truly sustainable business must be able to identify, measure, and report its environmental impacts, such as waste management, energy efficiency, and natural resource use. However, the accounting practices carried out by many Tempe Kita MSMEs still focus on simple financial reports that only cover economic aspects. Tempe Kita MSMEs have been aware of environmental aspects such as processing solid and liquid waste properly, but this management is still simple and has not been documented in a formal recording system, so it does not fully meet the principles of green accounting. In addition, there is no reporting of environmental costs incurred such as for waste management or prevention in the financial statements. From the social side, attention to the social contribution of businesses to the surrounding community such as worker welfare, community involvement, and social responsibility is also not reflected in business reports or management systems, so that the social aspects of sustainability have not been fully integrated. Thus, there is a gap between the theoretical approach of green accounting that demands the integration of environmental and social dimensions in the accounting system, with the reality on the ground where business sustainability is still partial and not optimal.

On the other hand, academic studies on green accounting have indeed begun to develop in recent years, but most research still focuses on large companies or formal industries that are legally required to prepare environmental reports. Meanwhile, MSMEs, which dominate the national economic structure, have not received much attention in research related to the practical implementation of green accounting. Research on MSMEs that have demonstrated stable financial performance, such as Tempe Kita MSME, but have not yet implemented environmental records, is still very limited. Yet, the implementation of green accounting has the potential to support business sustainability from various aspects, not only economic, but also social and environmental. Furthermore, there is no simple green accounting implementation model that is appropriate to the operational characteristics of MSMEs, especially in non-urban areas like Kotapinang. MSMEs in this area face obstacles in the form of limited resources, low environmental accounting literacy, and the absence of policies that encourage the implementation of environmentally sound accounting systems. Therefore, research that specifically explores how green accounting can be implemented in MSMEs with stable financial conditions is crucial to fill the existing research gap and promote more comprehensive business sustainability.

The scientific novelty of this study lies in its focus on the application of environmental performance principles and the identification of environmental costs in traditional food MSMEs in a non-urban area, namely Kotapinang, South Labuhanbatu. To date, green accounting studies have focused more on large companies or industrial sectors in urban areas, while MSMEs in areas such as Kotapinang have not been widely explored by similar studies. This study attempts to fill this gap by examining how MSMEs with stable financial conditions but who have not yet implemented a sustainability approach can begin to understand and integrate environmental performance principles and costs related to their environmental impacts into their daily business activities. A case study on the MSME "Tempe Kita" is used as a contextual approach to illustrate how the application of green accounting principles, especially those related to environmental performance and costs, can support business sustainability in practice, even on a small scale.

This study aims to analyze the extent to which the concept of green accounting has been implemented in the MSME "Tempe Kita", to determine the types of waste produced by the MSME Tempe Kita, to determine the obstacles faced in implementing green accounting, and to evaluate its role in supporting business sustainability and sustainable

development. This study is expected to provide an understanding of the importance of implementing green accounting in MSMEs, especially in areas such as Kotapinang. In addition, the results of the study are expected to be a practical reference for MSMEs in recording environmental costs and supporting business sustainability in an efficient and environmentally friendly manner.

METHODS

This research uses a qualitative research type with a case study method (Creswell, 2020). The case study was chosen because it allows researchers to explore in depth the implementation of green accounting in one unit of analysis, namely the Tempe Kita MSME. This approach focuses on real phenomena in the context of everyday life and aims to understand the processes and dynamics that occur. By choosing a case study, the research is able to focus on the unique context of a single MSME, which has its own challenges and opportunities in implementing green accounting principles. The research location is the Tempe Kita MSME in Kotapinang, South Labuhanbatu Regency, North Sumatra. The research subjects include: owners/managers of the Tempe Kita MSME, production employees, and the local Environmental Agency or Cooperative and MSME Agency (if relevant). Confidentiality and anonymity of all respondents were strictly maintained throughout the research process, and participants retained the right to withdraw at any stage without consequence.

Data was collected through several techniques (Sugiyono, 2022). Direct observation of production processes, waste management, and other operational activities to determine the extent to which environmental accounting principles are applied. In-depth interviews with MSME owners, employees, and other relevant parties to understand perceptions and practices related to green accounting. Documentation studies, such as financial reports, waste management records, and environmental policy documents (if any).

Data analysis was conducted descriptively with the following step: data reduction, data presentation, and conclusion drawing. Data reduction is the process of filtering and selecting data relevant to the research focus. The first stage in data reduction is the application of green accounting principles, which consist of the sustainability principle, asset recognition principle, liability recognition principle, matching principle in measuring costs-benefits (measurement principle), integrated accounting process principle, integrated reporting principle. Second, environmental costs consist of prevention costs, detection costs, internal failure costs, and external failure costs. Data presentation is the preparation of data in narrative form. Conclusion drawing is the preparation of research results based on observations and interviews. Thus, with these analysis techniques, researchers can analyze the extent to which MSMEs implement green accounting, measure its impact on business sustainability, and identify obstacles and opportunities for MSMEs. To ensure data validation, source and method triangulation techniques were used. Method triangulation techniques were used to enhance the credibility and validity of the research findings. This involved collecting data from multiple sources, including interviews with owners/managers and employees of the Tempe Kita MSME, observations of production activities, and relevant documents from the local Environmental Agency or Cooperative and MSME Agency. By comparing and cross-verifying information from these different sources, the research was able to provide a more comprehensive and accurate understanding of how green accounting is implemented to support the sustainability of the Tempe Kita MSME in Kotapinang, South Labuhanbatu Regency.Interviews were validated with field observations and documentation data. Consistency of sources is also an important indicator in supporting research validation.

RESULTS AND DISCUSSION

The results of the interview related to the implementation of green accounting for the owner of the Tempe Kita MSME, Mrs. Sakinah stated that the Tempe Kita MSME is a family business that produces tempe owned by individuals. The waste produced consists of solid and liquid waste. Solid waste is soybean dregs, damaged soybean residue, plastic tempe packaging, and leftover banana leaf packaging. Liquid waste is tempe processing water. Tempe Kita MSME protects the environment by paying attention to selecting safe and quality raw materials, hygienic manufacturing processes, and sorting waste disposal. This MSME has also begun to fulfill obligations regarding environmental aspects based on Law 32 of 2009. Tempe Kita MSME processes solid waste by collecting plastic packaging and banana leaf waste in a basket and then every morning it is collected by the TPA, while liquid waste from the processing process is disposed of into a special liquid waste collection pit. And soybean dregs and damaged soybeans are sold to local farmers to be used as animal feed. Environmental cost management at Tempe Kita MSME is still carried out simply and has not been specifically separated in financial records. Despite not yet having a deep understanding of environmental accounting, business owners have demonstrated concern for cleanliness and the impact of waste through their daily practices. These actions reflect social responsibility to the surrounding environment, even though they are not yet structured in an accounting system. Improvement efforts are continuously being made within their capabilities, demonstrating their commitment to business sustainability.

To assess the extent of green accounting implementation, a three-stage analysis approach was employed: application of green accounting principles, environmental performance, and environmental cost management. These three stages were designed to capture key aspects of green accounting relevant to the MSME context, encouraging the gradual implementation of green accounting and supporting more environmentally friendly and sustainable businesses.

Implementation of Green Accounting Principles

The principle of sustainability or sustainability (sustainability principle)

The principle of maintaining economic, social and environmental balance for sustainable business.

"We try our best not to litter, as we fear disrupting the community. So, we've created a dedicated wastewater treatment facility that's pumped out monthly. Solid waste is collected every morning by the landfill. We then collect soybean dregs and damaged soybeans and sell them to local farmers."From the interviews, it can be concluded that the Tempe Kita MSME has implemented sustainability principles in its business operations.

Asset recognition principle

Recognize natural resources as valuable assets.

“Clean water is important in production, but we do not record it as an asset in the business.”

From the interview results, it can be concluded that Tempe Kita MSMEs do not recognize natural resources as business assets.

Liability Recognition Principle Recognizing responsibility for waste management and environmental impacts is then recorded in the financial statements as an environmental liability.

"We are aware that we must manage liquid and solid waste to prevent pollution, but we do not specifically record this in our financial reports."

From the interview results, it can be concluded that Tempe Kita MSMEs already have

awareness of their waste management but have not recorded it in the financial report as an environmental liability.

The matching principle in measuring costs and benefits (measurement principle) This principle compares environmental costs with their economic benefits. "We haven't done any written calculations yet, but actions like water efficiency and selling soybean pulp waste show benefits."From the interviews, it can be concluded that Tempe Kita MSMEs already practice environmental cost benefits, but they are not formally implemented.

Principle of Integrated Accounting Process

A principle that combines financial and environmental recording within the accounting system.

“We have not yet separated or integrated special recording for environmental aspects.”

From the interview results, it can be concluded that UMKM Tempe Kita has not applied the matching principle in measuring the value of costs and benefits.

Principle of Integrated Reporting and Disclosure of Accounting Information

A principle that covers financial, social, environmental aspects, and sustainability strategies.

“We do not have integrated financial reports because we are still conducting simple and informal recording.”

From the interview results, it can be concluded that UMKM Tempe Kita has not implemented integrated financial reporting.

Based on the analysis of the application of green accounting principles, it can be concluded that overall UMKM Tempe Kita has applied 33% of the principles. The sustainability principle has been fully implemented (100%), while the liability recognition principle and the cost-benefit matching principle have only been partially applied, each at 50%. Meanwhile, the asset recognition principle, integrated accounting process, and integrated reporting have not been applied at all (0%). The 33% implementation rate of green accounting indicates that UMKM Tempe Kita is still at the early stage of integrating environmental aspects into its accounting system. Although the sustainability principle has been fully implemented, asset recognition, liability recording, and integrated reporting remain suboptimal. The main obstacles in implementing this are the lack of understanding of environmental accounting, limited human resources, and the absence of appropriate recording and reporting systems. In addition, the MSME’s focus remains on financial aspects, making the application of environmental principles not yet a priority. To address this, basic training on green accounting, simplification of reporting formats to match MSME capacity, and technical assistance from relevant agencies or support institutions are needed. This study contributes to the development of green accounting literature by presenting a contextual analysis of MSME practices, highlighting practical challenges and strategies for implementing green accounting in small-scale enterprises, and offering insights that can inform policymakers, practitioners, and future research in sustainable business practices.

Environmental Cost Management

In this case, environmental accounting cannot be separated from ecological living costs. According to Hansen & Mowen (2009), environmental costs are costs that must be borne by companies due to poor environmental conditions or the potential deterioration of

environmental quality. When linked to detection, remediation, and degradation costs, Hansen & Mowen (2009) propose the classification of environmental costs as follows:

Prevention Costs

Costs incurred for activities aimed at preventing the emergence of waste that has the potential to pollute the environment.

"We have incurred costs for environmental pollution prevention, namely, the construction of a waste storage facility amounting to IDR 2,000,000."

From the interview results, it can be concluded that UMKM Tempe Kita has clearly allocated prevention costs by building a waste storage facility as a form of commitment to good environmental management.

Detection Costs

Costs incurred to ensure that products, processes, or operational activities meet environmental standards or regulations.

"Until now, we have not conducted any specific inspection or testing of waste quality, so there are no detection costs."

From the interview results, it can be concluded that UMKM Tempe Kita does not incur detection costs.

Internal Failure Costs

Costs incurred due to waste or residues produced but not yet released into the external environment.

"For this cost, we classify solid waste such as soybean pulp as being sold to livestock farmers, while liquid waste or processing wastewater is stored and pumped out at a cost of IDR 500,000."

From the interview results, it can be concluded that UMKM Tempe Kita has incurred internal failure costs in the form of waste pumping.

External Failure Costs

Costs incurred due to environmental impacts after waste or residues are released into the external environment.

"Waste such as plastic packaging and banana leaves that cannot be reused is collected by the landfill service at a monthly cost of IDR 25,000."

From the interview results, it can be concluded that UMKM Tempe Kita has incurred external failure costs in the form of contributions to environmental cleanliness services.

Based on the environmental cost allocation that has been carried out, it can be concluded that the Tempe Kita MSME has demonstrated its commitment to waste management by spending Rp 2,000,000 on prevention costs in the form of building a waste storage area and Rp 500,000 on liquid waste suction. The cost of waste transportation by the landfill is Rp 25,000 per month, while the sale of tempeh dregs helps reduce the burden of operational costs. However, this MSME has not allocated funds for waste detection so there is no monitoring of the quality of the waste produced. Other obstacles are waste management that is not fully optimal and possibly a lack of knowledge regarding environmentally friendly waste management. To overcome this, MSMEs need to start

allocating funds for waste monitoring, developing better waste processing systems, and increasing education and training for managers to make waste management more effective and sustainable.

Green accounting is a type of accounting that considers the environmental impact of a business's operational activities, including the waste it generates. Its implementation, particularly for small businesses like MSMEs, presents various challenges. Interviews with MSME owners at Tempe Kita revealed that the business is aware of the importance of environmental management, but its implementation is still not structured within its accounting system.

Based on interviews with the owners of the Tempe Kita MSME, the implementation of green accounting was analyzed through three main stages: implementation of green accounting principles, environmental performance, and environmental cost management. First, the implementation of green accounting principles indicates that the Tempe Kita MSME has fully implemented sustainability principles, such as the regular and responsible management of solid and liquid waste. However, other principles, such as asset recognition and integrated reporting, have not been implemented at all, so that overall green accounting implementation has only reached 33%. Second, the MSME's environmental performance demonstrates awareness and commitment to waste management, such as waste sorting, organic waste reuse, and efficient water use. However, recording and reporting of environmental performance are still carried out informally and have not been systematically documented. Third, environmental cost management includes prevention costs, internal failure costs, and external failure costs, but there are no costs for waste quality detection. This indicates a commitment to environmental-related cost expenditures, although management is still simple and not fully optimized. These results align with research conducted by Bayana & Praditha (2023), which found that MSMEs in the food sector in Indonesia also face similar obstacles in implementing green accounting, particularly in terms of environmental asset recognition and integrated reporting, despite increasing awareness of the importance of environmental management. The study also emphasized the need for training and mentoring for MSMEs to optimize environmental management financially. Therefore, it can be concluded that the implementation of green accounting at Tempe Kita MSME remains rudimentary. In principle, the MSME has implemented responsible waste management, but has not yet adopted environmental asset recognition and integrated reporting. Its environmental performance demonstrates a commitment to waste management and resource efficiency, but recording remains unsystematic. Meanwhile, environmental cost management already covers several types of costs, although it is not yet fully optimized. Overall, green accounting has begun to be implemented, but still needs strengthening in terms of the recording, reporting, and environmental cost management systems.

The main obstacles faced by the Tempe Kita MSME are a lack of in-depth understanding of environmental accounting, limited human resources, and the absence of a formal recording system. The business's focus on financial aspects has prevented green accounting from becoming a priority. Similar challenges were identified in research by Dewi & Zagladi (2025), where the lack of facilities and education hindered the implementation of green accounting. Therefore, support through training, technical assistance, and the development of a structured recording format is needed so that green accounting can be implemented effectively and support business sustainability.

CONCLUSION

Based on the research results, the implementation of green accounting at the Tempe Kita MSME has begun, although it is still in its early stages and is still simple. In terms of green accounting principles, the MSME has demonstrated a commitment to sustainability principles, but has not yet implemented other principles such as asset recognition and

integrated reporting. In terms of environmental performance, the MSME has managed solid and liquid waste, efficient water use, and utilized organic waste for animal feed, reflecting environmental awareness, although this has not been systematically documented. In terms of environmental cost management, the MSME has incurred costs for prevention, waste treatment, and contributions to cleaning services, but has not yet monitored waste quality through detection costs. Overall, the implementation of green accounting at the Tempe Kita MSME has contributed to business sustainability through efficiency, social awareness, and better environmental management, but still requires strengthening in recording, reporting, and integrated cost management. Limited understanding, human resources, and the lack of an adequate recording and reporting system are the main obstacles. Nevertheless, the steps that have been taken provide an important foundation for future business sustainability efforts.

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