

## PRACTICE OF GREEN ACCOUNTING BASED ON GRI 300 STANDARDS AT PT SAT NUSAPERSADA TBK COMPANY



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### Abstract

This study aims to evaluate the implementation of green accounting principles at PT Sat Nusapersada Tbk and its compliance with the Global Reporting Initiative (GRI) 300 standards in the company's sustainability report. The main focus of this study is to examine how green accounting principles are applied in the company's operations and to identify the challenges faced in meeting the environmental reporting indicators set by GRI 300. A descriptive qualitative approach was used to explore sustainability-related phenomena in this company, using triangulation techniques in data collection from in-depth interviews with the Legal Manager, Investor Relations, and Corporate Secretary, supplemented by an analysis of the company's sustainability report. The research findings indicate that PT Sat Nusapersada Tbk has demonstrated significant commitment to sustainability, implementing green accounting principles covering material, energy, water, emissions, waste, and biodiversity management. However, the main challenge faced by the company is the limited availability of quantitative data for some GRI indicators. Nevertheless, the company has taken positive steps to enhance environmental transparency and accountability through more systematic reporting. The findings of this study are expected to provide insights for other companies in the electronics and manufacturing industry to improve their sustainability reporting and optimize the implementation of green accounting as part of their long-term sustainability strategy.

**Keywords:** Green Accounting, Global Reporting Initiative, Sustainability Reporting

## INTRODUCTION

Environmental issues are now a key focus in various industrial sectors, including manufacturing and electronics. Growing global awareness of the negative impacts of environmentally unfriendly business practices is driving companies to take action to reduce their carbon emissions. The surge in electronic waste volumes and pollution caused by the production and use of electronic products has made this issue even more critical. In this context, the transition to a circular economy model is a necessity. This approach has the potential to reduce environmental pressure through efficient waste management systems and reduced reliance on new raw materials in production processes (Santos et al., 2023; Oliveira et al., 2022).

The implementation of green accounting in the electronics and manufacturing industries is becoming increasingly important as an effort to align profit with ecological responsibility. Green accounting serves as an integrative mechanism that incorporates environmental issues into a company's financial reporting system, to increase transparency regarding the ecological impact of operational activities (Santos et al., 2023). The electronics industry, in particular, faces significant challenges related to hazardous waste and high energy consumption. Therefore, more innovative accounting approaches are needed to ensure long-term operational sustainability (Oliveira et al., 2022). By adopting green accounting, companies can not only save resources and reduce waste but also build stakeholder trust through more responsible practices (Baykara et al., 2022).

Within the framework of environmental reporting, the Global Reporting Initiative (GRI) 300 standards provide important guidelines that companies can adopt. These standards emphasize the importance of disclosing the social and ecological impacts of business activities and provide a systematic structure for companies to develop sustainable reports. In an era demanding transparency and corporate accountability, the use of GRI 300 has become a key strategy in corporate external communication (Neale & Gurmu, 2021). By implementing these standards, companies can present accurate, relevant, and verifiable data, thereby strengthening the credibility of their reports in the eyes of stakeholders.

PT Sat Nusapersada Tbk was selected as the case study in this research due to its strategic position in the national electronics sector, which directly faces various environmental challenges amid the rapid development of digital technology. As an

electronics manufacturer, the company is under pressure to operate sustainably and environmentally friendly. Therefore, an evaluation of the implementation of green accounting principles and compliance with GRI 300 standards is highly relevant in assessing the extent to which the company responds to sustainability demands and maintains its competitiveness (Oliveira et al., 2022).

This study aims to address three main issues related to sustainability practices in the electronics industry, specifically at PT Sat Nusapersada Tbk. First, this study will examine how green accounting principles are implemented in the company's operations, from planning and implementation to reporting. Second, this study also explores various obstacles faced by the company in meeting environmental reporting indicators based on GRI 300 standards, including internal and external challenges that hinder transparency and accountability in reporting. Third, this study seeks to examine the extent to which the company's environmental reporting can influence stakeholders' perceptions of the company's overall sustainability. By focusing on these three aspects, this study is expected to fill the existing literature gap and provide empirical contributions to the understanding of sustainability practices in Indonesian electronics companies (Misawa et al., 2022).

Previous studies have shown a strong correlation between green accounting, sustainability reporting, and corporate performance. Izzah et al. (2020) examined the influence of annual report characteristics on green accounting in Indonesia and found that report transparency had a positive impact on company value. Ht Nur (2022) stated that an environmentally conscious organizational culture significantly promotes the successful implementation of green accounting. Similarly, Luthfi and Hartono (2022) proved that consumers are more likely to purchase products from companies that apply environmentally friendly principles. Meanwhile, Gunawan & Berliyanda (2024) showed that the implementation of green accounting and carbon emissions disclosure significantly increases company value. This finding reinforces the argument that sustainability reporting is not merely a formality but a strategy to enhance business competitiveness. Finally, Fahmi et al. (2023), through a SWOT analysis of green marketing, found that the success of environmentally friendly products is greatly influenced by market perceptions of sustainability and company reputation. These findings show that green accounting has strategic potential that can be maximized by companies in the context of sustainable business.

However, there is still a research gap, particularly in the context of Indonesian public companies, regarding the systematic adoption of standards such as GRI 300. Therefore, this study focuses on PT SAT NUSAPERSADA TBK to expand insights into green accounting practices and the application of GRI in the manufacturing industry.

This study aims to examine in depth the implementation of green accounting at PT Sat Nusapersada Tbk and identify its impact on the sustainability strategies implemented. Through this study, it is hoped that the role of accounting can be expanded to support corporate sustainability principles, as well as to describe various challenges and lessons learned that can serve as a reference for similar entities. Additionally, the findings of this study are expected to contribute to the development of better environmental impact reporting methodologies that can be replicated by other companies in the related industry (Santos et al., 2023).

Thus, this research is expected to provide a new perspective on environmental issue management in the electronics industry and demonstrate the strategic benefits of implementing green accounting. The findings of this study are not only relevant to the development of academic literature but also provide practical recommendations for industry players in harmoniously integrating economic and environmental objectives (Neale & Gurmu, 2021).

## **REVIEW OF LITERATURE**

### **Environmental Accounting Theory (Green Accounting)**

Environmental accounting, or more commonly known as green accounting, is an accounting approach that aims to measure, record, and report the impact of business activities on the environment. This approach provides important information regarding environmental costs, which are often overlooked by conventional accounting. Muniroh et al. (2023) state that the implementation of green accounting has been proven to improve the efficiency of company expenditures, particularly in environmental management. Furthermore, Apriani et al. (2023) emphasize the importance of transparency in disclosing environmental costs so that companies can be held accountable for their performance to stakeholders. In this context, green accounting helps break down the limitations of traditional accounting by incorporating sustainability aspects into the recording and reporting process. Abdullah & Amiruddin (2020)

add that the implementation of green accounting is also closely related to a company's long-term strategy, particularly in terms of resource efficiency and operational cost control. Thus, green accounting does not only focus on profitability but also emphasizes social and environmental responsibility. Handoko & Santoso (2023) note that green accounting can build positive perceptions among stakeholders, which ultimately impacts the company's financial performance. Transparency in reporting social responsibility becomes a strategic element in building public trust and customer loyalty. However, there are still various challenges in implementing green accounting, such as limited awareness among management, human resource constraints, and high initial implementation costs. Fahmi et al. (2023) indicate that market awareness of the importance of sustainability is the primary driver for companies to begin investing in green accounting practices.

### **Global Reporting Initiative (GRI) Standards**

The Global Reporting Initiative (GRI) is an international standard for sustainability reporting that provides a systematic framework for companies to disclose the economic, environmental, and social impacts of their operations. Since its development in 1997, GRI has become the primary reference for sustainability reporting aimed at improving corporate transparency and accountability. Gunawan & Berliyanda (2024) emphasize that GRI, particularly GRI 300, covers material aspects such as energy use, emissions, water, waste, and biodiversity. These standards not only improve environmental management efficiency but also support companies in building their reputation and public trust. The relevance of GRI in Indonesia is growing, especially due to increased investor attention to Environmental, Social, and Governance (ESG) practices. Ramdhani and Prijanto (in Gunawan & Berliyanda, 2024) found that carbon emissions disclosure in accordance with GRI standards significantly impacts company value, indicating that sustainability is now an integral part of business competitiveness. However, GRI implementation also faces challenges, including limited reporting capacity, lack of accurate data, and the need for human resource training. Ray (2021) emphasizes the need to enhance companies' internal capabilities to consistently meet global reporting standards.

### **Sustainability Reporting**

Sustainability reporting is an important instrument for improving corporate transparency and accountability regarding economic, social, and environmental impacts

(Dong & Asif, 2024; Hanandika et al., 2023). These reports not only meet stakeholder expectations but also strengthen a company's reputation and competitiveness (Dayanti & Putra, 2022; Pramita & Susanti, 2023). In practice, the preparation of sustainability reports following standards such as GRI and SASB demonstrates a company's commitment to sustainable business principles (Wairooy et al., 2024; Fasita et al., 2022). In the context of corporate governance, sustainability reporting serves to reduce information asymmetry and enhance trust between management and shareholders in accordance with agency theory (Krisniawan et al., 2023; Lanita & Rachmawati, 2020). Effective corporate governance also ensures the objectivity of reporting, which ultimately strengthens corporate image (Saputri et al., 2024). Previous research indicates that sustainability reporting contributes to positive public perceptions of companies. From an accounting theory perspective, companies adopt sustainability reporting strategies to maximize economic and political interests (Pertiwi et al., 2023; Aisyah & Kalsum, 2022). In the context of PT SAT NUSAPERSADA Tbk, the integration of sustainability reporting supports the strengthening of corporate governance while enhancing corporate image, in line with the contingency theory approach that considers internal and external factors (Lanita & Rachmawati, 2020). Overall, sustainability reporting, corporate governance, and corporate image interact in promoting corporate sustainability. Transparent and accountable reporting not only complies with regulations but also strengthens the company's reputation in the eyes of stakeholders (Maisaroh & Ariani, 2024; Purba et al., 2024; Lisnawati, 2022).

## **RESEARCH METHOD**

This study uses a descriptive qualitative approach to describe in depth the social reporting practices and application of green accounting principles in the operations of PT Sat Nusapersada Tbk. This approach provides researchers with the space to explore phenomena related to sustainability from the perspective of informants directly, through a holistic data collection process. As the main instrument in this research, the researcher plays a role in data collection and interpretation, relying on triangulation techniques to ensure the validity and credibility of the findings. Triangulation in this study is carried out by combining various sources of information, diverse data collection techniques, and complementary perspectives to obtain a more comprehensive understanding of the social reporting and green accounting

practices implemented by the company. The triangulation method is used as a means to verify the accuracy of data obtained from various sources and techniques, as explained by several researchers in developing this procedure in the context of the study (Lisnawati et al., 2023).

This study does not only focus on analyzing sustainability reports based on the Global Reporting Initiative (GRI) 300 indicators, but also explores the philosophical aspects and green accounting practices underlying these reports. Therefore, this research method is designed to explain how green accounting principles are reflected in social reporting practices and how this influences stakeholders' perceptions of corporate sustainability. The main object of this study is the sustainability report of PT Sat Nusapersada Tbk and social reporting practices following GRI 300 standards, which include energy management, water, emissions, waste, and biodiversity conservation.

To collect data, this study involved two key informants selected purposively, namely the Legal and Investor Relations Manager and the Corporate Secretary. The informants were selected based on their expertise, experience, and direct involvement in the sustainability report preparation process. Data collection was conducted through in-depth interviews as the primary data source, which was then enriched with company documentation as secondary data to strengthen the findings. Additionally, data from the sustainability report will be systematically analyzed using the Miles and Huberman data analysis model, which consists of three main stages: data reduction, data display, and conclusion drawing. Each stage will be applied to process data from sustainability reports and interviews to identify important patterns and assess the extent to which green accounting principles have been implemented in corporate social reporting. With this approach, this study aims to provide deeper insights into sustainability practices and green accounting in the electronics industry.

## **RESULTS AND DISCUSSION**

This study aims to evaluate the implementation of green accounting principles by PT Sat Nusapersada Tbk based on indicators in the Global Reporting Initiative (GRI) 300. The results of the analysis of PT Sat Nusapersada Tbk's 2023 Annual and Sustainability Report show that the company has demonstrated a strong commitment to sustainability reporting, particularly in the environmental aspects regulated in GRI 300.

The company has disclosed relevant and structured information related to the key indicators of GRI 300, including material aspects (GRI 301), energy (GRI 302), water and wastewater (GRI 303), biodiversity (GRI 304), emissions (GRI 305), and waste (GRI 306). In the material aspect (GRI 301), the company explicitly explains the use of production materials and its approach to raw material efficiency and waste reduction. Although not all indicators 301-1 to 301-3 have been explained quantitatively, the information provided reflects a concern for the selection of environmentally friendly raw materials and material efficiency.

In the energy aspect (GRI 302), PT Sat Nusapersada Tbk discloses detailed energy consumption data, including the company's efforts in electricity efficiency and investments in energy-saving technology. The data in the report shows a decrease in energy intensity per unit of production compared to the previous year, indicating a significant improvement in operational efficiency. Additionally, the company lists fuel consumption indicators and long-term strategies to increase the use of renewable energy.

For water and wastewater management (GRI 303), the company provides comprehensive quantitative data on the amount of water used, water sources, and wastewater treatment policies before discharge into the environment. Water conservation strategies, including water recycling for machine cooling processes, have become one of the company's key focuses. This demonstrates the company's systematic approach to reducing its ecological footprint.

Although biodiversity (GRI 304) was not a major focus previously, the 2023 report includes an analysis of the company's operations to protected areas and their potential impact on flora and fauna. The company demonstrates compliance with environmental regulations and has undertaken efforts to mitigate ecological risks.

In terms of emissions (GRI 305) and waste (GRI 306) indicators, the company not only presents direct greenhouse gas (GHG) emissions data (Scope 1 and Scope 2) but also explains efforts to reduce emissions through the use of energy-efficient equipment and energy conservation. Additionally, solid and hazardous waste management strategies have been integrated into the company's operational systems, including collaboration with licensed third parties for the management of hazardous waste (B3).

From the overall analysis of the GRI 300 aspects, it can be concluded that PT Sat Nusapersada Tbk has consistently and progressively implemented green accounting principles. The data presented is not only narrative but also supported by adequate quantitative data to ensure transparency and accountability. The company has used GRI reporting as a strategic tool, not merely to fulfill formal obligations to stakeholders. This is reflected in the integration of sustainability reporting with the company's business and operational strategies.

Thus, the results of this study indicate that PT Sat Nusapersada Tbk is one of the corporate entities in Indonesia that has implemented GRI 300-based sustainability reporting practices quite well, reflecting its commitment to sustainable development goals (SDGs), particularly in the field of environmental protection.

## **CONCLUSION**

Based on the results of the study, PT Sat Nusapersada Tbk has demonstrated its commitment to implementing green accounting principles in accordance with GRI 300 standards. This is reflected in the implementation of sustainability policies that include energy efficiency, emissions management, water conservation, and a more environmentally friendly waste management system.

In terms of energy efficiency, the company has successfully reduced electricity consumption gradually through the optimization of resource use and the implementation of energy-saving technologies. The decrease in consumption from 34,899,040 kWh in 2021 to 32,042,080 kWh in 2023 is clear evidence that the sustainability strategies implemented have yielded positive results. Additionally, in terms of water management, PT Sat Nusapersada Tbk has reduced water usage from 106,128 cubic meters in 2022 to 82,898 cubic meters in 2023 through improved operational efficiency. On the other hand, the company has implemented a waste management system that complies with environmental regulations, including the reuse of production waste and investment in more effective waste treatment technology. This step not only minimizes environmental impact but also improves compliance with applicable sustainability standards.

Furthermore, PT Sat Nusapersada Tbk continues to strive for greater transparency in sustainability reporting by providing more accurate and relevant data. With this approach,

the company not only meets GRI 300 standards but also builds stronger trust with stakeholders, including investors and the surrounding community. Looking ahead, innovation in green accounting must continue to be developed to ensure that environmental policies remain relevant to the evolving challenges of the industry. PT Sat Nusapersada Tbk is advised to expand its sustainability initiatives, such as increasing the use of renewable energy, integrating low-carbon technology, and strengthening its environmental audit systems. By doing so, the company can ensure the sustainability of its business while making a greater contribution to environmental conservation.

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