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## Implementation Of Environmental Management Accounting System For Business Sustainability In Manufacturing Companies In Bekasi Regency

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### Abstrak

Penelitian ini bertujuan untuk mengeksplorasi implementasi sistem akuntansi manajemen lingkungan dan dampaknya terhadap keberlanjutan bisnis pada perusahaan manufaktur di Kabupaten Bekasi. Metode penelitian yang digunakan adalah pendekatan kualitatif dengan studi kasus sebagai desain utama. Data dikumpulkan melalui wawancara mendalam, observasi langsung, dan analisis dokumen dari beberapa perusahaan manufaktur yang dipilih secara purposive. Data kualitatif akan dianalisis dengan menggunakan pendekatan analisis deskriptif. Proses ini akan menganalisis hasil wawancara, catatan observasi, dan analisis dokumen untuk mendeskripsikan dalam bentuk poin-poin yang disusun ke dalam tabel-tabel agar mudah dipahami. Hasil penelitian menunjukkan bahwa sebagian besar perusahaan manufaktur di Kabupaten Bekasi telah mengadopsi sistem akuntansi manajemen lingkungan sebagai bagian dari strategi keberlanjutan mereka. Faktor-faktor yang mempengaruhi implementasi sistem akuntansi manajemen lingkungan termasuk kesadaran akan isu lingkungan, tekanan dari pemangku kepentingan, dan kepatuhan terhadap regulasi lingkungan. Wawancara dengan manajer perusahaan mengungkapkan bahwa sistem akuntansi manajemen lingkungan membantu mereka dalam memantau dampak lingkungan dari operasi mereka, mengidentifikasi peluang untuk efisiensi dan penghematan sumber daya, serta memperbaiki citra perusahaan dalam hal tanggung jawab sosial dan lingkungan. Meskipun demikian, tantangan seperti keterbatasan sumber daya dan resistensi internal juga ditemui dalam proses implementasi.

Kata Kunci: *Sistem Akuntansi Manajemen Lingkungan, Keberlanjutan Bisnis, Perusahaan Manufaktur.*

## Abstract

This study aims to explore the implementation of environmental management accounting systems and their impact on business sustainability in manufacturing companies in Bekasi Regency. The research method used is a qualitative approach with a case study as the main design. Data were collected through in-depth interviews, direct observation, and document analysis from several manufacturing companies selected purposively. Qualitative data will be analyzed using a descriptive analysis approach. This process will analyze the results of interviews, observation notes, and document analysis to describe them in the form of points arranged into tables for easy understanding. The results of the study indicate that most manufacturing companies in Bekasi Regency have adopted environmental management accounting systems as part of their sustainability strategy. Factors that influence the implementation of environmental management accounting systems include awareness of environmental issues, pressure from stakeholders, and compliance with environmental regulations. Interviews with company managers revealed that environmental management accounting systems help them monitor the environmental impacts of their operations, identify opportunities for efficiency and resource savings, and improve the company's image in terms of social and environmental responsibility. However, challenges such as limited resources and internal resistance were also encountered in the implementation process.

*Keyword: Environmental Management Accounting System, Business Sustainability, Manufacturing Company.*

## INTRODUCTION

The implementation of environmental management accounting systems is becoming increasingly important for manufacturing companies in Bekasi Regency in response to the demands to manage the environmental impacts of industrial activities. Bekasi Regency, as the center of the manufacturing industry in West Java Province, Indonesia, faces major challenges related to increasing pollution and environmental degradation due to ever-growing industrial activities. In this context, the implementation of environmental management accounting systems promises a systematic approach to identifying, measuring, and managing the environmental impacts of manufacturing company operations. Considering the need for a balance between economic growth and environmental protection, this study aims to investigate the factors that influence the success of the implementation of environmental management accounting systems and their impacts on the business sustainability of manufacturing companies in Bekasi Regency.

The study on the implementation of environmental management accounting systems for business sustainability in manufacturing companies in Bekasi Regency

illustrates the importance of companies paying attention to the environmental impacts of their business activities. Bekasi Regency, as an area located in West Java Province, Indonesia, is a center of the manufacturing industry that has the potential to cause significant environmental impacts. In this context, the implementation of environmental management accounting systems becomes relevant to help companies monitor, evaluate, and manage the environmental impacts of their activities.

Manufacturing industries are often a source of environmental pollution, either through excessive use of natural resources or the waste they produce. Bekasi Regency, with a number of manufacturing companies operating there, has a responsibility to manage the negative impacts caused by these industrial activities. Therefore, the implementation of an environmental management accounting system can help manufacturing companies in Bekasi Regency to identify, measure, monitor, and control the environmental impacts of their operations.

In addition to the need to comply with increasingly stringent environmental regulations, companies are also increasingly aware that environmentally responsible business practices can provide long-term benefits for the sustainability of their operations (Khaeruman et al., 2021). By implementing an environmental management accounting system, companies can identify opportunities for resource efficiency, reduce waste, and improve overall environmental performance. This can also improve the company's image in the eyes of consumers, investors, and other stakeholders who are increasingly concerned about environmental issues. However, despite the importance of implementing an environmental management accounting system being recognized, many manufacturing companies, especially in rural or developing areas such as Bekasi Regency, may face challenges in implementing it. Some of the challenges that may be faced include limited resources, lack of awareness of the benefits of the system, and lack of technical expertise in managing environmental data.

Therefore, research on the implementation of environmental management accounting systems in manufacturing companies in Bekasi Regency is relevant and important. This study can provide insight into the factors that influence the success of implementation, the benefits obtained, and effective strategies in overcoming obstacles that may arise. Thus, this study is expected to provide a significant contribution in promoting sustainable and environmentally responsible business practices in the region. In recent years, Bekasi Regency has become a rapidly growing manufacturing industry center in West Java Province, Indonesia. Significant economic growth in this region has been

accompanied by increased industrial activity, including manufacturing companies operating in various sectors. However, this growth has also caused negative impacts on environment, such as air, water, and land pollution, as well as excessive use of natural resources. This phenomenon reflects the importance of attention to sustainable and environmentally responsible business practices in Bekasi Regency.

Studies have highlighted the impact of the manufacturing industry on the environment and the relevance of the implementation of an environmental management accounting system in this context. For example, a study by Sari & Handayani, (2020) investigated the impact of air pollution from the manufacturing industry on public health in Bekasi Regency. This study shows that air pollution produced by the manufacturing industry has serious consequences for the health of local communities, including increased risk of respiratory diseases and poor overall health. This study emphasizes the need for proactive steps to reduce these negative impacts, one of which is through the implementation of an environmental management accounting system. In addition, a study by Hadianto, B., & Wahyuni, (2023) examined industrial waste management practices in Bekasi Regency. They found that most manufacturing companies still face challenges in managing waste efficiently and responsibly. The implementation of an environmental management accounting system is identified as one solution to improve industrial waste management and minimize its negative impacts on the environment. Through this study, it can be seen that the phenomenon of environmental impacts from the manufacturing industry in Bekasi Regency encourages the need for the implementation of an environmental management accounting system to ensure sustainable and responsible business sustainability. This study highlights the urgency of integrating sustainable business practices into industrial activities in order to protect the environment and the health of local communities.

Thus, the importance of implementing an environmental management accounting system for business sustainability in manufacturing companies in Bekasi Regency is very prominent. The phenomenon of environmental impacts caused by the manufacturing industry, such as air pollution, waste, and excessive use of natural resources, requires comprehensive and planned action. The implementation of an environmental management accounting system not only helps companies monitor and manage the environmental impacts of their operations, but can also increase efficiency, improve the company's reputation, and strengthen their position in facing increasingly tight market challenges. Therefore, this study aims to dig deeper into the factors that influence the

implementation of this system in Bekasi Regency, as well as its impact on business and environmental sustainability in the region. Thus, it is hoped that the results of this study can provide valuable insights for more sustainable and environmentally friendly business practices in the manufacturing industry in Bekasi Regency. Based on the description, the formulation in this study is how is the process of implementing an environmental management accounting system carried out in manufacturing companies in Bekasi Regency? What is the impact of using an environmental management accounting system on the environmental performance and business sustainability of the manufacturing company? What are the factors that influence the success or failure of implementing an environmental management accounting system in manufacturing companies in Bekasi Regency?

#### Business Sustainability

The concept of business sustainability highlights the importance of integrating economic, environmental, and social aspects in business decision making. As an expression of this aspect, Hahn, T., (2015) explains, "The integration of environmental and social dimensions in business strategy is becoming increasingly important, as businesses are not only responsible to shareholders, but also to the communities and environments in which they operate." This emphasizes that business sustainability is not only about financial profit, but also about impact social and environmental impacts of these business activities (Ragyl et al., 2022). In the context of manufacturing companies in Bekasi Regency, where industrial growth can have a major impact on the environment, the integration of environmentally responsible business practices is becoming increasingly urgent to ensure long-term operational sustainability.

#### Environmental Accounting

Environmental accounting explores the important role of accounting in managing the environmental impact of business activities. Research by Chen, (2021) highlights the importance of using environmental accounting in measuring and reporting a company's carbon footprint. They found that the use of appropriate environmental accounting methods can help manufacturing companies identify key sources of carbon emissions and develop strategies to effectively reduce their carbon footprint. This finding underscores the relevance of the concept of carbon footprint measurement in environmental accounting theory, especially in the context of manufacturing companies in Bekasi Regency which often have significant environmental impacts. By utilizing innovative and relevant environmental accounting approaches, companies can improve their

environmental performance while striving to achieve long-term business sustainability.

### Environmental Management

Environmental management emphasizes strategies and practices that companies can use to manage and reduce the environmental impacts of their operations. A study by Buana et al., (2024) highlighted the role of environmental management accounting systems in achieving these goals. In their study, they found that implementing an environmental management accounting system can help companies identify critical aspects of their operations that have significant environmental impacts. Furthermore, this system allows companies to develop and implement specific actions to effectively reduce these environmental impacts. These findings provide concrete evidence of the importance of environmental management accounting systems as a strategic tool in environmental management theory, especially in the context of manufacturing companies in Bekasi Regency. By adopting this approach, companies can improve their environmental performance and contribute to long-term business sustainability.

### Innovation and Diffusion

Innovation emphasizes the important role of innovation in adopting sustainable business practices. A study by Swanson, (2015) highlighted the importance of implementing an environmental management accounting system as one form of effective organizational innovation in improving a company's environmental performance. In this study, they found that companies that adopted an environmental management accounting system had better ability to manage the environmental impacts of their operations and were better able to adapt to market demands that increasingly pay attention to environmental issues. This finding suggests that an environmental management accounting system can be considered as one of the innovations that allows companies to improve their environmental performance and ultimately gain a competitive advantage. Thus, the study provides strong empirical support for the importance of innovation in driving business sustainability, especially in the context of manufacturing companies in Bekasi Regency where market competition is increasingly fierce and awareness of environmental issues is increasing.

By considering this theoretical basis, manufacturing companies in Bekasi Regency can understand the importance and benefits of implementing an environmental management accounting system to ensure the sustainability of their business while minimizing negative impacts on the environment.

## RESEARCH METHODS

This study will use a qualitative approach with case study as the main design. Case study will allow researchers to gain an in-depth understanding of the implementation of environmental management accounting systems in several manufacturing companies in Bekasi Regency. A recent study by Arifin, A., & Wahyudi, (2023) emphasized the importance of a qualitative approach in understanding the local context of the implementation of environmental management accounting systems.

The population of this study consists of all manufacturing companies operating in Bekasi Regency. The sample will be selected purposively to cover a representative variation of company size, industry sector, and level of involvement in sustainable practices. Research by Setiawan, D., & Suryana, (2023) emphasizes the importance of using appropriate sampling techniques to ensure good representation of the population studied. They stated, "In qualitative research, selecting an appropriate and representative sample is key to gaining in-depth insight into the phenomenon being studied." This finding suggests that a purposive approach to sample selection can enable researchers to gain a more complete and detailed understanding of the implementation of environmental management accounting systems in manufacturing companies in Bekasi Regency. By considering the significant variation in the sample, this study is expected to provide a more comprehensive picture of the state of sustainable practices in the region.

Data will be obtained through in-depth interviews with managers or staff who are responsible for the implementation of environmental management accounting systems in each company. In addition, direct observation will be conducted to observe practices related to environmental management in the company. Related documents, such as sustainability reports, environmental policies, and accounting system implementation documents, will also be analyzed. Research by Wardani, I., & Utomo, (2023) emphasizes the importance of a multi-method approach in environmental research. They suggest, "By combining interviews, observations, and document analysis, research can gain a more holistic understanding of the implementation of environmental management accounting systems in companies." This approach is expected to provide comprehensive insights into sustainable practices in manufacturing companies in Bekasi Regency.

Qualitative data will be analyzed using a descriptive analysis approach. This process will analyze the results of interviews, observation notes, and document analysis to describe in the form of points arranged into tables for easy understanding. By analyzing data using this approach, this study is expected to provide a comprehensive understanding of the

role of environmental management accounting systems in supporting the sustainability of manufacturing companies in Bekasi Regency.

Research data collection was carried out during June, July and August 2024., covering the planning, data collection, analysis, and report writing stages. Research by Wibowo, A., & Santoso, (2023) shows the importance of the entire structured research process to ensure the validity and reliability of the results. By following this process, it is hoped that this research can provide a meaningful contribution to the understanding of the implementation of environmental management accounting systems for business sustainability in manufacturing companies in Bekasi Regency.

## RESULTS AND DISCUSSION

This study describes the implementation of environmental management accounting systems and their impact on business sustainability in manufacturing companies in Bekasi Regency. Data were collected through in-depth interviews, direct observation, and document analysis from several purposively selected manufacturing companies. The results of the study highlight the widespread adoption of environmental management accounting systems in these companies as part of their sustainability strategies. Factors influencing the implementation of environmental management accounting systems include the level of awareness of environmental issues among stakeholders, pressure from various parties, including the government and the community, and compliance with increasingly stringent environmental regulations.

Interviews with company managers revealed that environmental management accounting systems play an important role in helping them monitor and evaluate the environmental impact of their company's operations. This allows them to identify opportunities for efficiency and resource savings, which in turn can improve operational performance and reduce the company's environmental footprint. In addition, the implementation of environmental management accounting systems also helps improve the company's image in terms of social and environmental responsibility, which is increasingly important in maintaining good relations with stakeholders and maintaining long-term business sustainability.

However, the process of implementing environmental management accounting systems is not without challenges. One of the main challenges faced by companies is limited resources, both in terms of finance and knowledge of effective environmental management practices. Internal resistance from some parts of the organization can also

be a barrier to the implementation process. The importance of strong and involved management support should not be overlooked, as this can help overcome obstacles and increase the success of the implementation of the environmental management accounting system.

Based on the results of in-depth interviews, direct observation, and documentation analysis, several research results are known, namely:

#### 1) Adoption of Environmental Accounting System

The widespread adoption of environmental management accounting systems in the companies studied indicates that many companies have integrated the system into their sustainability strategies. This shows that environmental management accounting systems have been well accepted and widely implemented as part of their efforts to address the environmental impacts of their operations. In the context of this study, such widespread adoption can be demonstrated by several factors, as outlined in Table 1 below:

Table 1. Factors of Adoption of Environmental Accounting Systems

No.	Factors	Explanation
1.	Many Companies Participate	The number of companies that are the subject of research and implement environmental management accounting systems.
2.	Sustainability Strategy	Integration of environmental management accounting systems as part of a company's sustainability strategy.
3.	Support from Stakeholders	The possibility of support from various stakeholders, such as the government and the community.
4.	Role in Improving Performance	The system helps companies in monitoring and demonstrating active use of the system.

Thus, the widespread adoption of environmental management accounting systems reflects companies' awareness and commitment to environmental issues and their desire to contribute to long-term business sustainability.

#### 2) Factors Affecting Implementation

Factors that influence the implementation of environmental management accounting systems can vary, and in the context of this study, some factors that may influence implementation are outlined in table 2 below:

Table 2. Factors of Environmental Management Accounting System Implementation

No.	Factors	Explanation
1.	Awareness of the Issue	Level of awareness about environmental issues among stakeholders and shareholders.
2.	Pressure from	Pressure from government, society and non-governmental

	External Parties	organizations is increasing.
3.	Compliance with Environmental Regulations	The level of corporate compliance with environmental regulations is increasingly stringent.
4.	Financial Resources and Knowledge	Limited financial resources and knowledge of effective environmental management practices.
5.	Internal Resistance	Internal resistance from operational staff or additional organizational parts.
6.	Management Support	Strong and involved support from management in the environment.

By considering these factors, companies can identify and address barriers to implementing an environmental management accounting system and increase their chances of success.

### 3) The Role of Environmental Accounting Systems

The role of environmental management accounting systems in helping to monitor and evaluate the environmental impact of a company's operations is critical. Here are some ways in which these systems can contribute, outlined in table 3:

Table 3. The Role of Environmental Accounting Systems

No.	Factors	Explanation
1.	Data collection	The system is used to collect data on aspects of raw materials, emissions and waste.
2.	Environmental Performance Monitoring	Companies can monitor their environmental performance in resource use and environmental impact.
3.	Identification of Environmental Problems	Data analytics helps companies identify problems to improve efficiency and reduce environmental impact.
4.	Environmental Risk Assessment	The system helps companies evaluate environmental risks in their operations, including the risk of environmental pollution or changes in environmental regulations.
5.	Environmental Reporting	Facilitate effective environmental reporting and regulatory processes, and maintain corporate image.
6.	Strategic Planning	Information from the system is used to formulate strategies to identify energy and waste saving opportunities.

Thus, environmental management accounting systems not only help companies monitor and evaluate the environmental impact of their operations, but also enable them

to take proactive steps to improve their environmental performance and achieve sustainability goals.

#### 4) Benefits of Implementation

The following are the benefits of implementing an environmental management accounting system for operational performance, resource savings, and company image, which are described in table 4:

Table 4. Benefits of Implementing an Environmental Management Accounting System

No.	Factors	Explanation
1.	Operational Performance Improvement	The system helps companies in identifying increasing productivity and operational efficiency.
2.	Resource Saving	identify ways to reduce the use of energy, water, raw materials, and optimize the use of other resources
3.	Process Efficiency Improvement	their operational processes and identify areas where they can improve efficiency and reduce waste.
4.	Reduction of Operational Costs	By reducing resource consumption and increasing process efficiency, companies can reduce operational costs, increase their profitability and competitiveness.
5.	Improve Corporate Image	improve the company's image in terms of social and environmental responsibility, strengthen relations with stakeholders
6.	Competitive Advantage	A company known for its commitment to being more attractive to investors, consumers and business partners.

#### 5) Challenge

Table 5. Challenges in Implementing Environmental Management Accounting Systems

No.	Factors	Explanation
1.	Limited Resources	The main challenge in implementing this system is limited resources, both in terms of finance and knowledge of effective environmental management practices.
2.	Internal Resistance	Resistance from some parts of the organization, such as operational staff who may view the implementation of this system as an additional burden or as disruptive to their work routine.
3.	Process Complexity	The process of implementing an environmental management accounting system can be complex, requiring careful data management and integration with existing systems in the

		company.
4.	Organizational Culture Change	A change in organizational culture is needed so that all members of the organization can support and actively participate.

#### 6) The Importance of Management Support

The following is an explanation of support from management as an important factor in the successful implementation of an environmental management accounting system, which is described in table 6:

Table 6. Forms of Support in the Implementation of Environmental Management Accounting Systems

No.	Factors	Explanation
1.	Support from Management	Strong and involved support from management, including senior company leaders, is a key factor in the successful implementation of such a system.
2.	Driving Change in Organizational Culture	Management has an important role in driving organizational cultural change that supports sustainability and environmental responsibility.
3.	Resource Allocation	Management is responsible for allocating the resources necessary for system implementation, including budget, manpower, and time.
4.	Facilitating Collaboration	Management can facilitate collaboration between various departments and staff in the implementation process, improving coordination and effectiveness of implementation.
5.	Providing Communication Support	Effective communication from management about the importance of environmental management accounting systems can motivate employees and increase participation levels.
6.	Providing Motivation and Incentives	Management can provide motivation and incentives to employees to actively participate in system implementation, increasing the level of involvement and commitment.

Management support is a critical factor in ensuring the success of an environmental management accounting system implementation because it ensures that there are sufficient resources, strengthens an organizational culture that supports sustainability, and facilitates collaboration between different parts of the company. With strong management support, the implementation of the system has a greater chance of success and has a significant impact on the company's overall environmental and sustainability performance.

Research by Zandi & Lee, (2019) supports this finding by asserting that companies that implement environmental management accounting systems tend to have better environmental performance and gain significant competitive benefits. Thus, the implementation of environmental management accounting systems in manufacturing companies in Bekasi Regency can be considered an important step towards better and environmentally responsible business sustainability.

#### Discussion

The use of environmental management accounting systems in manufacturing companies in Bekasi Regency reflects the need for more sustainable and environmentally responsible business practices. Research by Zandi & Lee, (2019) provides empirical support for this finding by showing that companies that implement environmental management accounting systems tend to have better environmental performance and gain significant competitive benefits. Integration of environmental information into decision making also allows companies to reduce risks and improve their operational efficiency.

However, challenges in implementing environmental management accounting systems, such as limited resources and internal resistance, indicate that companies need to overcome these obstacles to achieve optimal success. Investment in employee training is important to ensure that company personnel have sufficient knowledge and skills in managing environmental accounting systems.

In addition, strong support from management is also a key factor in the success of implementing environmental management accounting systems. Management that is actively involved in the implementation process not only provides morale to employees but also sends a strong signal about the company's commitment to social and environmental responsibility. Overall, this study confirms the importance of environmental management accounting systems in supporting business sustainability in the manufacturing sector. The integration of environmental management accounting systems helps companies meet the increasingly stringent market demands for environmentally responsible business practices. However, challenges in the implementation process indicate that companies need to overcome these obstacles through investment in employee training, increased environmental awareness, and strong support from management. By overcoming these challenges, companies can maximize the benefits of adopting environmental management accounting systems and contribute to the development of a more sustainable society and environment.

Research on the theme of implementing environmental management accounting

systems for business sustainability in manufacturing companies can be found in research conducted by Santoso et al. (2024). In their study, Santoso et al. explored the impact of implementing environmental management accounting systems on the sustainability and financial performance of manufacturing companies in Indonesia. The results of their study showed that companies that implement environmental management accounting systems effectively tend to have better financial performance, as measured by financial metrics such as net income, revenue, and gross profit margin. In addition, companies that implement environmental management accounting systems also report improvements in sustainability performance, such as reduced greenhouse gas emissions, more efficient use of resources, and improved corporate reputation in terms of environmental responsibility.

Comparison with the research of Rodrigues et al., (2023) can provide additional insights into how the implementation of an environmental management accounting system can affect the sustainability and financial performance of manufacturing companies. The findings of this study can be used as a comparison to evaluate the effectiveness of the implementation of an environmental management accounting system in the context of Bekasi Regency. In addition, a comparison between the results of different studies can help identify key factors that influence the success of the implementation of an environmental management accounting system and identify best practices that can be applied by manufacturing companies in Bekasi Regency to improve their business sustainability.

## CONCLUSION

The conclusion of this research explains the widespread adoption of environmental management accounting systems in the companies we studied. This is not only a response to increasingly stringent market pressures regarding environmental responsibility, but also as an integral strategy in an effort to achieve long-term business sustainability. Environmental management accounting systems play a key role in helping companies monitor and evaluate the environmental impacts of their operational activities. In the process, environmental management accounting systems not only improve operational efficiency but also reduce the company's environmental footprint.

However, in the process of implementing environmental management accounting systems, we also identified a number of challenges. Resource limitations, internal resistance, and the need for strong management support emerged as barriers that needed to be overcome. However, our findings confirm that investment in employee

training, increasing environmental awareness, and strong management support can help overcome these barriers. The implementation of environmental management accounting systems has a significant positive impact on business sustainability in manufacturing companies in Bekasi Regency. Despite the challenges in the process, environmental management accounting systems remain an important strategy to improve a company's environmental performance and provide sustainable competitive advantages. Therefore, this study provides a better understanding of how environmental management accounting systems can play a role in achieving business sustainability goals in the future.

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