

Model for Preparing Financial Reporting Based on Green Accounting: Analysis of Case Studies in Manufacturing Companies to support SDGs.

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Abstract

Background - Company financial reporting currently requires financial allocation towards environmental empowerment aspects in the form of corporate responsibility which is recognized as part of a company's investment as part of the green accounting implementation component, however the facts on the ground show that not all companies understand the concept of green accounting and how to implement it. in financial reporting as a form of accountability,

Purpose - Based on the problem background and existing conditions, this research aims to analyze how the concept of green accounting is empirically applied and expressed in companies in the form of accountability in financial reports as part of efforts to support sustainable development (SDGS), as well as in order to develop a framework. model of application and accountability of the green accounting concept in financial reporting, especially in the manufacturing sector,

methodology - The methodology used in this research uses in-depth observation techniques through direct problem analysis techniques, observation and documentary techniques. The analytical framework is carried out through a dual research method approach, namely qualitative and quantitative.

Findings - The output and results which are the ultimate goals of this research are expected to provide an overview of how the green accounting concept is implemented in companies in the form of disclosures in their financial reporting as well as the preparation of a green accounting-based financial reporting model in the Manufacturing company sector.

Originality - The value of novelty in this research lies in the empirical description aspect relating to the object of research regarding the goals and directions to be achieved through a series of research methods used.

Keywords: Analysis, Green Accounting, Reporting, Disclosure, Manufacturing.
