

## Implementation of Environmental Accounting Policies in Hospitality Business in an Effort to Improve Tourism Sustainability in the Lake Toba Region

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**Abstract:** *The Lake Toba area is an iconic tourist destination in Indonesia that faces major challenges in preserving its ecosystem. Stakeholders, especially hotel companies, need to be able to develop more effective strategies to achieve sustainable tourism in the Lake Toba area. The aim of this research is to find out the relationship between hotel companies' environmental accounting policies and driving factors, including hotel companies' corporate social responsibility (CSR) programmes, management support and community support. The research method used in this research is mixed method research (qualitative and quantitative). Analysis of qualitative data processing using Nvivo. Then, quantitative analysis using data analysis methods, namely by testing questionnaires, validity, reliability, data normality, multicollinearity, heteroscedasticity, multiple regression analysis, and testing the coefficient of determination of the best fit model. The results of the qualitative research with Nvivo based on the concept of tourism sustainability are CSR, environmental issues, public image and environmental accounting policies. The results of the quantitative research based on the partial test showed that CSR and management support had a significant effect on the accounting policy of the hotel business environment, while the community support variable had no effect on the accounting policy of the hotel business environment.*

**Keyword:** *Community Support, Corporate Social Responsibility (CSR), Hospitality Business Environmental Accounting Policies, Management Support.*

### INTRODUCTION

Since the beginning of the development process in Indonesia, it has been focused on economic activity many of which come from the agricultural sector, which is now known as the industrialization strategy (Tamba et al., 2024). However, now the tourism sector is also starting to be developed considering that Indonesia has potential tourist attractions. Lake Toba offers stunning scenery and a cool environment, making it one of the most potential tourist destinations (Gultom & Simanjuntak, 2024). The Lake Toba region, an iconic tourism destination in Indonesia, faces significant challenges in maintaining the sustainability of its unique ecosystem. Increasing tourist arrivals put the hospitality sector at the forefront of

tourism development's effect on economic growth. Economic growth plays a very important role in supporting the development of a business (Syera et al., 2023). Continued economic growth will encourage wide open business opportunities, increase output, and optimize labor absorption (Syera & Ningsih, 2024).

Increased tourist arrivals put the hospitality sector at the forefront of tourism development, but it often also impacts the environment. Hospitality is one of the enablers of the tourism industry. The tourism industry relies heavily on hotels. Travelers visiting popular destinations use hotels as temporary housing (Sukmawati & Effendy, 2024). In order to answer this complexity, the implementation of environmental policies in the hotel business in the Lake Toba region is a must. The policy is not only a social responsibility, but also a critical foundation in efforts to improve tourism sustainability. In this context, this research will investigate and observe the important role of environmental policy implementation in the hospitality business as a key instrument in maintaining harmony between sustainable tourism growth and environmental preservation around Lake Toba. In looking at the importance of hospitality business environmental policy implementation, this effort not only contributes to the sustainability of nature in the Lake Toba region, but also plays an important role in shaping the image of responsible tourism.

Tourism development has a positive impact on poverty reduction (Shah, 2023). Hospitality businesses need to organize their organization especially in terms of supporting the environment (Amar et al., 2021). Corporate social performance has now become a global demand (Kholis et al., 2016). One indicator of corporate social performance is running a Corporate Social Responsibility (CSR) program. The potential for CSR funds in North Sumatra Province is very large. The results of research (Kholis, Syah, et al., 2021) show that the CSR of foreign investment companies (PMA) reaches IDR 155 billion per year, the CSR of domestic investment companies (PMDN) is IDR 250 billion per year, and the CSR of state-owned companies is IDR 175 billion per year (Kholis, Lukitaningsih, et al., 2021).

Corporate Social Responsibility is a form of sustainable responsibility of business actors in behaving ethically and participating in economic development and in improving the quality of life of workers and their families, as well as for the local community or at large (Ramadhani & Firdaus, 2024). One of the important elements in CSR is environmental sustainability programs that need to be considered in the financing aspect of corporate accounting called environmental accounting. Environmental accounting is currently widely discussed by accountants in various countries, such as (Ha & Chen, 2018) which explains the importance of environmental accounting policies. The company implements an environmental accounting policy to manage its waste, so it has a relationship with the environmental cost element and refers to the provisions of Statement of Financial Accounting Standards No. 1 paragraph 11, PSAK No. 14, and PSAK No. 1 revised 2009 for environmental cost accounting aspects in Indonesia (Nilasari, 2014).

The implementation of CSR in Indonesia can be addressed through the use of environmental accounting. Although there have been several studies related to environmental accounting, none have specifically explored environmental accounting efforts related and connected to the tourism sector. While this sector is one of the leading sectors for Indonesia and involves many hospitality businesses. Environmental accounting has been a concern of accountants for a long time (Ridzal et al., 2024). Environmental accounting is a branch of social accounting which is a form of responsibility in accounting science that functions to identify, recognize, measure, present, and disclose environmental accounting (Anggraeni, 2024). The implementation of environmental accounting policies in the hospitality business plays a crucial role as a strategic instrument in efforts to improve tourism sustainability.

Through this research, it can be identified to what extent environmental accounting policies are implemented by hotel businesses and their impact on environmental aspects and

tourism sustainability in the region. By understanding the urgency and positive impact of environmental accounting policy implementation, this research is expected to provide valuable input for stakeholders, local governments, and tourism industry players to develop more effective strategies in achieving tourism sustainability in the region. Previous studies related to research, namely (Kholis et al., 2016) which explains that internal factors (ownership structure, company management, organizational culture) and company external factors (Government, Community and Environment) determine the company's CSR program which is part of the company's environmental accounting policy. Then, (Anis et al., 2020) argues that an important function of environmental accounting is to improve environmental quality through corporate CSR.

This means that empirically this study has proven that there is a significant influence on CSR activities with the company's environmental accounting policy. The same thing is also still in line with several other findings related to the company's CSR policy which must pay attention to the surrounding environment both in terms of economy and environmental sustainability. According to (Sela et al., 2019), community participation in CSR implementation makes it easier for a company to achieve environmental conservation goals. (Nurhidayat et al., 2020) states that the company's concern for the surrounding environment and community support will benefit the company and the surrounding environment in accordance with the principles of fair business practices.

Based on the theory of sustainable tourism, the three main pillars are economic, environmental and social aspects, so the three factors are tested in this study to determine the environmental accounting policy of the hotel business. The purpose of this research is to get the linkage of hotel business environmental accounting policies with its driving factors including hotel business CSR programs, management support, and community support.

## **METHOD**

The data collected is hotel business data located in the Lake Toba Region which is the population of this study totaling 102 hotel businesses, then researchers used purposive sampling method in this study, namely sampling using certain considerations in accordance with the desired criteria to be able to determine the number of samples to be studied, after that with researchers using the Slovin formula obtained a sample of 82 hotels. Qualitative data analysis by analyzing the regulatory framework and current practices in the implementation of environmental accounting policies, and the development of innovative impact measurement methods, specifically related to tourism sustainability and CSR. Qualitative data processing analysis using Nvivo. Then, quantitative analysis with data analysis methods, namely questionnaire testing, validity, reliability, data normality, multicollinearity, heteroscedasticity, multiple regression analysis, and testing the coefficient of determination of the best fit model.

## **RESULTS AND DISCUSSION**

### **Qualitative Research Results**

Based on the results of the analysis of the interview data that most often appears using Nvivo software on the word cloud including company, environment, community, employee, management, project, policy, community, contribution, communication, the figure below shows the Word Cloud used in this research source.



Source: Nvivo 12 Pro Data Processing Results  
**Figure 1. Word Cloud**

The next feature is the same as the diagram above, except that this feature displays the effect to show in the form of numbers to determine the existence of a large correlation in the data being analyzed. The results of the picture above show the summary used in this research source.

**Table 1. Coding results**

Word	Length	Count	Weighted Percentage (%)
Perusahaan	10	3340	5.12
Lingkungan	10	2444	3.75
Karyawan	8	2028	3.11
Manajemen	9	1841	2.82
Masyarakat	10	1797	2.76
Program	7	1406	2.16
Csr	3	1236	1.90
Kebijakan	9	1199	1.84
Proyek	6	1036	1.59
Akuntansi	9	868	1.33
Kontribusi	10	785	1.20
Positif	7	783	1.20
Inisiatif	9	714	1.10
Komunikasi	10	720	1.10
Komunitas	9	687	1.05
Daya	4	672	1.03
Sumber	6	672	1.03
Aktif	5	666	1.02
Pelatihan	9	598	0.92
Sosial	6	533	0.82

Efektif	7	505	0.77
Lokal	5	359	0.55
Isu	3	348	0.53
Faktor	6	289	0.44
Hidup	5	285	0.44
Kualitas	8	285	0.44
Motivasi	8	285	0.44
Transparan	10	285	0.44
Balik	5	282	0.43
Umpan	5	282	0.43

Source: Nvivo 12 Pro Data Processing Results

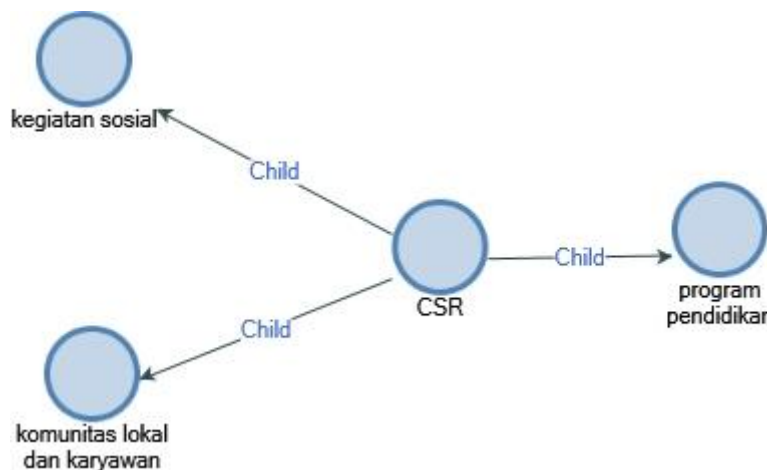
Then the next feature used is the Hierarchy Chart Mind Map. This feature can produce a graph of constraints in the Tourism Sustainability Concept. In the picture below it can be seen that the obstacles in the concept of tourism sustainability are CSR, Environmental issues, Public Image, Environmental accounting policies, there are still many companies that still do not believe enough to do to overcome the problems of the concept of tourism sustainability.



Source: Nvivo 12 Pro Data Processing Results

Figure 2. Hierarchy Chart Mind Map of Constraints of the Tourism Sustainability Concept

Then the next feature used is the Hierarchy Chart Project Map. This feature can produce a chart of 3 parts of CSR, namely Social Activities, Local Communities and Employees, and Education Programs.



Source: Nvivo 12 Pro Data Processing Results

Figure 3. Hierarchy Chart Project Map of Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) plays an important role in creating harmonious relationships between companies and local communities. Through social activities that involve employees, companies can help meet community needs, such as the provision of health facilities, skills training, or environmental hygiene programs. Employee involvement in these activities not only boosts team spirit, but also has a positive impact on the company's reputation in the eyes of the public. In addition, education programs initiated by the company are a strategic step to empower the community. By providing scholarships, training or support for local schools, companies can contribute to improving the quality of education in the community. These efforts not only have a direct impact on children and youth, but also create a better environment for future generations, making CSR a key pillar in sustainable social development.

## Quantative Research Results

### Validity Test

The validity test is defined as to determine the extent of the accuracy and accuracy of a measuring instrument in performing its measurement function. A valid instrument means that the instrument can be used to measure what should be measured. The following are the results of the validity test:

**Table 2. Vility Statistics**

No Item	r count	r table 5 %	Sign	Criteria r count > r table	Criteria Sign (<0.05)
1	0.452	0.2172	0.000	valid	valid
2	0.400	0.2172	0.000	valid	valid
3	0.452	0.2172	0.000	valid	valid
4	0.351	0.2172	0.000	valid	valid
5	0.567	0.2172	0.000	valid	valid
6	0.376	0.2172	0.000	valid	valid
7	0.266	0.2172	0.000	valid	valid
8	0.253	0.2172	0.000	valid	valid
9	0.452	0.2172	0.000	valid	valid
10	0.400	0.2172	0.000	valid	valid
11	0.452	0.2172	0.000	valid	valid
12	0.351	0.2172	0.000	valid	valid
13	0.567	0.2172	0.000	valid	valid
14	0.376	0.2172	0.000	valid	valid
15	0.266	0.2172	0.000	valid	valid
16	0.253	0.2172	0.000	valid	valid
17	0.452	0.2172	0.000	valid	valid
18	0.400	0.2172	0.000	valid	valid
19	0.452	0.2172	0.000	valid	valid
20	0.351	0.2172	0.000	valid	valid
21	0.567	0.2172	0.000	valid	valid
22	0.452	0.2172	0.000	valid	valid
23	0.400	0.2172	0.000	valid	valid
24	0.452	0.2172	0.000	valid	valid
25	0.351	0.2172	0.000	valid	valid
26	0.567	0.2172	0.000	valid	valid
27	0.376	0.2172	0.000	valid	valid
28	0.266	0.2172	0.000	valid	valid

Source: SPSS Data Processing Results

### Reliability Test

The reliability test was carried out on question items that were declared valid. A variable is said to be reliable or reliable if the answers to the questions are always consistent. An instrument can be recognized and trusted as a measuring tool for collecting research data if the instrument is good and reliable. The following are the results of the reliability test:

**Table 3. Reliability Statistics**

Cronbach's Alpha	N of Items
.789	28

Source: SPSS Data Processing Results

From the output table above, it is known that the N of Items (the number of items or questionnaire items) is 28 items with a Cronbach's Alpha value of 0.789. Because the Cronbach's Alpha value of  $0.789 > 0.60$ , as the basis for decision making in the reliability test above, it can be concluded that all 28 questionnaire statement items for these variables are reliable or consistent.

### Classical Assumption Test

#### Normality Test

The normality test serves to determine whether the distribution of research data is normally distributed or not. The method used to test normality is the One-Sample Kolmogorov-Smirnov Test method. The output results are:

**Table 4. One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		82
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	1.51458890
Most Extreme Differences	Absolute	.056
	Positive	.052
	Negative	-.056
Kolmogorov-Smirnov Z		.511
Asymp. Sig. (2-tailed)		.957

a. Test distribution is Normal.

b. Calculated from data.

Source: SPSS Data Processing Results

Based on the output above, it can be seen that the asymp. sig (2-tailed) value is  $0.957 > 0.05$ , so in accordance with the basis for decision making in the Kolmogorov-Smirnov normality test above, it can be concluded that the data is normally distributed. Thus, the assumption or requirement of normality in the regression model has been met.

### Multicollinearity Test

The multicollinearity test serves to determine whether in the regression equation there are symptoms of multicollinearity, if there is, it means that there is a correlation between the independent variables. The output results are:

**Table 5. Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	Corporate Social Responsibility (CSR)	.750	1.333
	Management Support	.432	2.317
	Community Support	.532	1.878

a. Dependent Variable: Kebijakan Akuntansi Lingkungan Bisnis Perhotelan

Source: SPSS Data Processing Results

The basis for decision making for the multicollinearity test is that the tolerance value is more than 0.1 and the VIF value is less than 10. From the output above, it is known that: a. The CSR variable has a tolerance value of  $0.750 > 0.1$  and VIF is  $1,333 < 10$ , b. The management support variable has a tolerance value of  $0.432 > 0.1$  and VIF is  $2,317 < 10$  and the Community support variable has a tolerance value of  $0.532 > 0.1$  and VIF is  $1,878 < 10$ , so it can be concluded that these variables do not occur multicollinearity symptoms.

**Heteroscedasticity Test**

The heteroscedasticity test serves to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. The heteroscedasticity test can be done with the Glejser test. The output results are:

**Table 6. Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.734	1.989		1.374	.173
1 Corporate Social Responsibility (CSR)	-.035	.045	-.102	-.788	.433
Management Support	.054	.057	.162	.950	.345
Community Support	-.082	.101	-.124	-.808	.421

a. Dependent Variable: ABS\_RES

Source: SPSS Data Processing Results

Based on the output above, it is known that the significance value of the CSR variable is  $0.433 > 0.05$  and the significance value of the Management Support variable is  $0.345 > 0.05$ . And the significance value of the Community Support variable is  $0.421 > 0.05$  So it can be seen that the significance value of the independent variable is more than 0.05, it can be concluded that the data does not occur symptoms of heteroscedasticity.

**Multiple Linear Regression Test**

Multiple linear regression analysis is an analytical tool for forecasting the value of the effect of two or more independent variables on the dependent variable to prove whether or not there is a functional relationship between two or more independent variables and one dependent variable. The output results are:



**Table 7. Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-5.208	3.430		-1.518	.133
	Corporate Social Responsibility (CSR)	.678	.077	.605	8.768	.000
	Management Support	.308	.098	.286	3.141	.002
	Community Support	.283	.174	.133	1.624	.109

a. Dependent Variable: Hospitality Business Environmental Accounting Policy  
 Source: SPSS Data Processing Results

The multiple linear regression equation obtained in this study is:

$$Y = -5.208 + 0.678 X_1 + 0.308 X_2 + 0.283$$

The analysis is:

- a. The Corporate Social Responsibility (CSR) variable has a positive regression coefficient of 0.678 which means that if Corporate Social Responsibility (CSR) increases, then the Hospitality Business Environmental Accounting Policy will increase, and vice versa.
- b. The Management Support variable has a positive regression coefficient of 0.308 which means that if Management Support increases, the Hospitality Business Environmental Accounting Policy will increase, and vice versa.
- c. The Community Support variable has a positive regression coefficient of 0.283 which means that if Community Support increases, the Hospitality Business Environmental Accounting Policy will increase, and vice versa.

**Hypothesis Test**

**Simultaneous Test (F test)**

The simultaneous test (F test) serves to determine whether or not the influence of the independent variable on the dependent variable is simultaneous (together). The output results are:

**Table 8. ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	481.078	3	160.359	67.315	.000 <sup>b</sup>
	Residual	185.812	78	2.382		
	Total	666.890	81			

a. Dependent Variable: Hospitality Business Environmental Accounting Policy  
 b. Predictors: (Constant), Community Support, Corporate Social Responsibility (CSR), Management Support  
 Source: SPSS Data Processing Results

Based on the output results above, it can be seen that the Fhitung value is 67.315 and the Ftabel value is 2.72, then Fhitung > Ftabel (67.315 > 2.72). The significant value of 0.000 < 0.05, then the CSR variable, Management Support and Community Support are significant together (simultaneously) on the Hospitality Business Environmental accounting Policy variable.

**Partial test (t test)**

Partial test (t test) aims to determine whether or not there is an influence of the independent variable on the dependent variable partially. The output results are:

**Table 9. Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-5.208	3.430		-1.518	.133
	Corporate Social Responsibility (CSR)	.678	.077	.605	8.768	.000
	Management Support	.308	.098	.286	3.141	.002
	Community Support	.283	.174	.133	1.624	.109

a. Dependent Variable: Hospitality Business Environmental Accounting Policy  
 Source: SPSS Data Processing Results

Based on the partial test results (t test) it is known:

- The t value of the CSR variable is 8.768 and t table 1.99085 so that the value of t count > t table (8.768 > 1.99085). When viewed from the significance of the CSR variable of 0.000 so that 0.000 < 0.05 percent. This indicates that the CSR variable affects the Hospitality Business Environmental Accounting Policy Variable.
- The t value of the Management Support variable is 3.141 and the t table is 1.99085 so that the t value > t table (3.141 > 1.99085). When viewed from the significance of management support of 0.02 so that 0.020 < 0.05 percent. This shows that the Management support variable affects the Hospitality Business Environmental Accounting Policy Variable.
- The calculated t value of the Human Development Index variable is 1.624 and the t table is 1.99085 so that the calculated t value < t table (1.624 < 1.99085). When viewed from the significance of the Community Support variable of 0.109 so that 0.109 > 0.05 percent. This shows that the community support variable has no effect on the Hospitality Business Environmental Accounting Policy variable.

**Coefficient of Determination (R<sup>2</sup>) Test**

The coefficient of determination (R<sup>2</sup>) test aims to determine how many percent of the influence of the independent variables simultaneously on the dependent variable. The output results are:

**Table 10. Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.849 <sup>a</sup>	.721	.711	1.543

a. Predictors: (Constant), Community Support, Corporate Social Responsibility (CSR), Management Support  
 b. Dependent Variable: Hospitality Business Environmental Accounting Policy  
 Source: SPSS Data Processing Results

Based on the output results of table 8, it is known that the R Square (Summery Model) in the regression output results is 0.721 (72.1%). So, it can be explained that CSR variables, Management Support and Community Support provide a joint influence of 72.1% on the Hospitality Business Environmental Accounting Policy Variable.

**Discussion**

Based on the partial test, the results obtained are that the CSR variable has a significant effect on the Hospitality Business Environmental Accounting Policy and the Management Support variable has a significant effect on the Hospitality Business Environment Accounting Policy. This is in line with research conducted by (Kholis et al., 2022) with the title "Environmental Accounting Policy to Support Sustainable Tourism in the Lake Toba Area,

North Sumatra Province". The results of this research contribute to the importance of companies formulating corporate environmental accounting policies based on stakeholder theory to support sustainable tourism so that it is hoped that from academic studies corporate environmental accounting policies will contribute to strengthening sustainable tourism. Based on the partial test, the results obtained are that the community support variable has no significant effect on accounting policies for the hotel business environment. This is not in line with research conducted by (Kholis et al., 2022)

## CONCLUSION

The results of the qualitative research with Nvivo based on the concept of tourism sustainability are CSR, environmental issues, public image and environmental accounting policies. The results of quantitative research show that CSR ( $X_1$ ), Management Support ( $X_2$ ) and have a significant influence on the environmental accounting policy of the Hospitality Business (Y). and the Community Support Variable ( $X_3$ ), does not have a significant influence on the environmental accounting policy of the Hospitality Business (Y). So these two influencing factors are important to encourage the formulation of environmental accounting policies. The research results also prove that awareness of sustainable tourism is understood by company management as evidenced by the support of CSR programs in the Lake Toba area.

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