

Social and Environmental Accounting as the Implementation of Corporate Social Responsibility in Course Developing of Accounting Study Program

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Abstract

Philosophical shift in organizational management business entities based on agency theory has changed the outlook of modern management based on stakeholder theory. Therefore, the company as a business organization must be able to respond to what is required by the social environment, so that business entities and social entities can interact and communicate in the common interest. Social and environmental accounting is important because the company needs to submit information on social activities and environmental protection to the company's stakeholders. The company does not only deliver financial information to investors, existing creditors and potential investors but also need to consider the social interest in which the company operates. The achievement of success in the implementation of social accounting and environment in the company needs to be balanced with the implementation of environmental accounting curriculum that is implemented by college in the accounting program. In an effort to improve the competence of accounting graduates and respond to the demands of global corporate reporting, Accounting study program in Indonesia needs to immediately respond and internalize the social and environmental accounting in the design of curricula and courses in Accounting. Reasons for the importance of social and environmental accounting in the accounting course curriculum because of some circumstances within the company (the corporate) require attention and the role of the accountant to provide solutions in the form of green accounting statements report on the costs incurred by the company to the environment. By studying the social and environmental accounting in university students majoring in accounting would be able to provide relevant information to users (creditors, investors and business owners). The success of social and environmental accounting does not only depend on the correctness of classifying all costs made the company, but the ability and accuracy of accounting data company in suppressing the environmental impact of the company's activities.

Keywords: social accounting and environment, accounting course curriculum

1. Introduction

The philosophical shift of organizational management business entities based on the agency theory where corporate responsibility is only oriented to the managers (agents) and owners (principles) has changed to the views of modern management which based on stakeholder theory, the presence of the expansion of corporate responsibility with the premise that the achievement of company objectives are very closely linked to the pattern of the social environment in which the company is located (Kholis, 2001). Company as one economic actor has a great influence on the lives of the economy and society at large so that a business entity is not only responsible to investors and creditors, but also to the general public (Marianty, 2005). Therefore, the company as a business organization must be able to respond to what is required by the social environment, so that business entities and social entities can interact and communicate in the common interest.

Social and environmental accounting is located at the corridor of financial accounting. Forms of social responsibility accounting are known by the term Corporate Social Responsibility (CSR) and Sustainability Reporting (SR). Social responsibility accounting reports can be reported in the annual report or as a separate report from the annual report (Oktaviani and Herdiningsih, 2012). CSR and SR accounting become the attention of the company in accordance with the legitimacy theory which the company strives to meet the expectations of various stakeholders in an effort to gain the support and trust of the community (Carolina, 2012). The demand on companies to provide information that is transparent, accountable organization and corporate governance cause the companies to provide information about their social activities. Communities need information regarding the extent to which the company is already carrying out their social activities so that the right of people to live safely and peacefully, employee welfare, and safety of foods can be met. Therefore, in the present development of conventional accounting has been widely criticized for not being able to accommodate the interests of society at large, so that later appeared a new accounting concept known as the Social Responsibility Accounting (SRA) or Accounting Social Responsibility (Marina, 2009).

The achievement of success in the implementation of social and environmental accounting in the company needs to be balanced with the implementation of social and environmental accounting curriculum

implemented by the college in the course of accounting. In an effort to improve the competence of graduates of Accounting and respond to the demands of global corporate reporting, accounting courses need to immediately respond and internalize the social and environmental accounting in the design of curricula and courses in Accounting. These conditions require a graduate degree in accounting has competence in accordance with the development of social and environmental accounting as corporate environmental and social responsibility. Therefore, it becomes a solid basis on the development of environmental accounting subject based on corporate social responsibility (CSR).

Phenomenon that occurs in Accounting learning course in both public universities and private universities have not implemented in the course of social and environmental accounting as a subject taught to students, so that the need for innovation or development as a subject in accounting course. It becomes the demands of the accounting program studies formulate learning competencies of social and environmental accounting. Thus, the presentation of sustainability accounting practices into perspective the needs of stakeholders on a Bachelor of Accounting graduates profile.

Reasons for social accounting and environmental courses offered to students based on the empirical study conducted by Zulkifli (2010) which stated that awareness and knowledge of accounting educators in Malaysia are relatively low, there are three wide area that includes social accounting and the environment that is the nature of social accounting and environmental, ethical issues and social and environmental accounting education. Ibrahim et al (2006) mentioned that students have a greater attention to ethics and social responsibility component compared to accountant practitioners. Reinforced study by Das, Sen and Pattanayak (2008) examined the perceptions of management students in India regarding environmental accounting lecture, which assessed the level of knowledge of environmental reporting practices, and the level of usefulness of combination between environmental accounting concepts in management accounting course syllabus. The results showed that there were significant differences in the level of students' perceptions about the level of knowledge of environmental reporting practices, and the level of usefulness of the concept of environmental accounting in Accounting Management course.

Muninarayanappa and Amaladas (2014) discussed the importance of environmental accounting in the curriculum of universities in India, where environmental accounting is indispensable stuff that is needed by party users of financial statements to measure the quantitative information related costs incurred the corporate about environmental degradation (environmental damage, the cost of pollution, cost management activities, research and development costs, costs for social programs).

Based on the study above, the need for a course of social and environmental accounting as curriculum development in the course of accounting should meet the needs of users of accounting information. This is because the conventional accounting paradigm shifts on social accounting, so that the required accounting courses to prepare students to have a social and environmental accounting competence.

2. Literature Review

Social and Environmental Accounting

Social accounting and environment concern because the company trying to meet the expectations of the parties concerned in an effort to gain legitimacy (Suartana, 2010). Gray, et al. (2001) interpret the social and environmental accounting to bring the growth process understanding of the sub-discipline of accounting. Social and environmental accounting is the process of communicating the social and environmental impacts of economic action organization for the benefit of specific groups and society at large. Corporate social responsibility is expressed in a report called Sustainability Reporting. Sustainability reporting is reporting on economic policy, environmental and social, influence and performance of the organization and its products in the context of sustainable development (sustainable development). Sustainability Reporting covers reporting on economic, environmental and social influences on organizational performance (Anggraini, 2006). Corporate Sustainability Reporting is divided into three categories, namely economic performance, environmental performance and social performance (Darwin, 2004).

In addition, the purpose of disclosure relating to social and environmental accounting is to provide information that will enable the company to evaluate its effect on society. The whole implementation of social responsibility that has been implemented by the company will be disseminated to the public, one of them through social disclosure in the annual report of the company. Indonesian Institute of Accountants (IAI) implicitly explained that the annual report should accommodate the interests of decision makers. This was stated in Statement of Financial Accounting Standards (SFAS) No. 1 In 2009, paragraph nine: "The company can also present additional statements such as statements regarding the environment and value added statement), especially for industries where factors such as the environment plays an important role and for an industry that considers employees as a group of report users which plays an important role".

Belkaoui (2004) defined social and environmental accounting as a process for selecting variables, measure, and produce a measurement of social performance in the levels of the organization; which

systematically develop useful information for the evaluation of the organization's social performance, and communicate that information to the social groups is an important thing, both internal and external to the organization. Zarkasyi (2008) an undertaking to indemnify the consideration that affects the organization, through its actions, the external environment (both positive and negative) and therefore should take into account the effects as part of the overall accounting as actions. It is undeniable that the accounting has interest in how to not liberate humankind and their organization to just grow and does not considering the social and environmental.

Based on the above study, social and environmental accounting is the result of a shift in the philosophy of science in which the traditional accounting only at the practical level solely as a tool for decision-making social and environmental financial. Accounting presents as a breakthrough in which the accounting reports is not only limited on financial reporting, but also on social reporting and environmental reporting.

Corporate Social Responsibility (CSR)

Accounting in the world the company plays an important role because of accounting as a tool of accountability has a function as a means of control of the activity of each business unit is also blamed as one cause of damage to the nature. Because accounting is known (mainstream accounting or conventional accounting) as the favor of the stakeholder rather than stakeholders so that the accounting concepts that are now existing is not able to meet the needs of the community for a safe and justifiable situation.

Developing social accounting is in line with the development of corporate social responsibility. Kotler and Lee (2005) stated that "corporate social responsibility is a commitment to improve community well-being through discretionary business practices and contributions of corporate resources." Gray et al (1987) defines CSR as a process of social communication and the environment of economic organization of the group in certain communities, which involve the responsibility of the organization (especially enterprise), beyond the financial responsibility to shareholders, especially shareholders. Definitions are basically departs from the philosophy of how to manage the company in part or as a whole has a positive impact for themselves and the environment. To that end, the company should be able to manage business operations to produce products that are positively oriented on society and the environment.

Holme and Watts (2006) defined "Corporate Social Responsibility as the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large". Corporate social responsibility can be described as the availability of financial and non-financial information relating to the organization of interaction with the physical environment and social environment, which can be made in the company's annual report or social report separately (Guthrie, 1990). Corporate Social responsibility engaged in social responsibility activities that provide a variety of benefits to stakeholders (Kim, Park, and Wier, 2012). In addition to the pursuit of profit for the benefit of shareholders, the company must also consider the interests of stakeholders which is involved in the fulfillment of the welfare of society (people), as well as actively participate in protecting the environment (planet)" (Ancok, 2005).

Based on the study above, corporate social responsibility is a concern to the company's external environment through a variety of activities undertaken in the framework of environmental stewardship, community, norms, the participation of development, as well as other various forms of social responsibility. Thus, Corporate Social Responsibility (CSR) is an effort to improve the quality of life of stakeholders. Stakeholders here consist of employees, buyers, owners, suppliers, and local communities, nonprofit organizations, activists, government, and media, which basically has the same goal of prosperity. Thus, the company as a business entity should be concerned about the social consequences and trying to cope with environmental damages as a result of the company's business activities.

Accounting Curriculum Development Strategy Based on Accounting Sustainability and Integrated Reporting

A new paradigm in the field of accounting which states that the focus of the recognition, measurement, recording, summarizing, reporting, disclosure, accountability and transparency of accounting is not only focused on transactions or financial information, but also to transactions or social events (people) and environment (planet) underlying the financial information (Lako, 2011). Furthermore Lako (2011) also describes the focus of the Sustainable Accounting is on transactions or financial events, social and environmental reporting so that the output contains financial information, social and environmental. During this time focusing only on the accounting financial accounting process in which an object such as a financial transaction which generates output of financial statements with quantitative and objective information about the type of a sustainable corporation.

Lako (2011) stated that the reform of accounting paradigms in accounting on sustainable development consist of: (1) Reform of conceptual framework/GAAP accounting conventional progressive direction, toward Sustainable Accounting; (2) Reform of the accounting reporting format to the format of the triple bottom line reporting (economic, social, environmental) or Sustainable Accounting Reporting and 3) Reform of Financial

Accounting Standards towards Sustainable Accounting Standards.

Hernadi (2012) described the accounting as the language of business and the sources of information used to support the company. Accounting principles describes the characteristics that start changing in describing the accounting characteristic towards accounting sustainability. The following accounting developments of traditional accounting, environmental accounting and social accounting, as follows:

Table 1. Comparison of Traditional, Environmental and Sustainability Accounting

	Traditional Accounting	Environmental Accounting	Sustainability Accounting
Perspective	Corporate Economic (financial) aspects	Link between the economy and the environment	Integration of the economy, society and the environment
Task	Show the general economic situation cost management	Show environment performance Show environment liabilities and environmental cost	Sustainability financial accounting Sustainability management accounting
Elements	Financial Accounting Management Accounting	Environmental financial accounting External Ecological accounting Environmental management Accounting Internal ecological accounting	Sustainability financial accounting Sustainability management accounting
Tools	Financial and accounting statements internal reports, reports	Environmental reports	Sustainability reports
Methodology	Assessment procedure Cost accounting	Environmental performance evaluation Life-cycle analysis, Environmental cost-saving analysis	Other disiplinary (biology, sociology), method; Sustainability Balanced Scorecard
Unit	Basically, financial units (excluding inventory)	Financial and natural units	Financial and natural units
Regulation	Legal regulation (financial accounting) Voluntary (management accounting)	Legal regulation require of some elements of environmental performance	Not regulated
Obligational Characteristic	Compulsory	Some elements are required	Voluntary

Source: Hernadi (2012)

Meanwhile, Lako (2011) the focus of sustainability accounting is on transactions or financial events, social and environmental reporting so that the output contains financial information, social and environmental. The following accounting model sustainable in sustainability reporting:

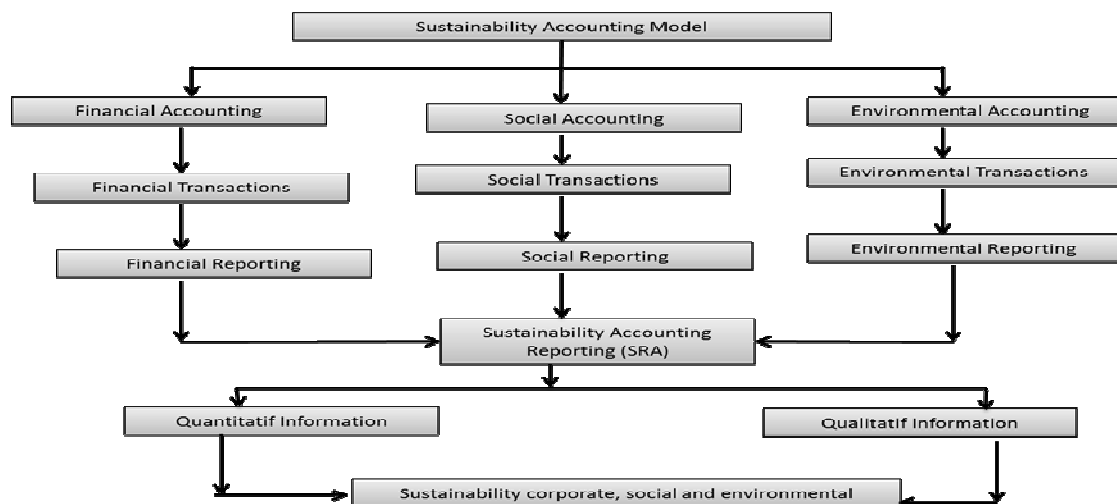


Figure 1: Sustainability Accounting Model

Source: Lako (2011)

Implementation of the Social Accounting and Environmental Accounting Research

Hajnaka Van (2000) stated that global environmental problems raises environmental accounting to address challenges in the business world as well as the role of the company for environmental costs incurred and must be reported in an entity (the financial statements). Environmental accounting emerged as the development of conventional accounting (traditional accounting systems). Therefore, a form of environmental accounting as the development of social accounting is a sub-system which can complement traditional accounting systems.

Ibrahim et al. (2006) also compared the perception of CSR to students and accounting practitioners. The sample in this study is students of economics and business majors from the first semester of accounting and accounting practitioners. The total sample consisted of 374 students and 272 practitioners by using MANOVA

and ANOVA analysis. The results show that students have a greater attention to ethics and social responsibility component compared to accounting practitioners.

Schlutz et al. (2005) examined the influence of personal values to the attention environmental and behavioral protecting the environment. The sample in this study came from six countries, namely Brazil, Cekoslovakia Republic, Germany, India, Russia. The minimum number of samples each location by 120, bringing the total overall sample as many as 988. The analysis used is factor analysis and correlation. The results show that self enhancement negatively associated with attention to environmental issues, and self transcendence is negatively related to environmental problems.

The research conducted by Kraft, et al. (1991) examined the differences in perspective between business students and managers about the role of the service sector and social and environmental responsibility in organizational effectiveness. The sample consists of 151 business students in the United States and 53 manager of the service sector. The results showed that the rate of the importance of ethics in the dimension of social responsibility in business students have a lower level than the manager.

Nicolae (2010) contributes about a shift in the accounting profession. Internationally, the accounting profession, influenced by the views and the strength of the broader contextual, starting from how to consider the environmental accounting rules. Historically, accounting limited to the resources represented by the property and financial entities. The development paradigm of accounting, providing a less precise analysis where accounting report only discusses conventional statements (balance sheet, profit / loss, capital changes) but do not bring up the social and environmental costs in the financial statements. Zulkifli (2010) specify the perspective of accounting educators in Malaysia on the elements and the role of SEA and the relevance and importance of studying the SEA. It also determines the perception of accountant educator to the orientation of the traditional approach to accounting education. The research finding shows that there is a positive acceptance in accounting educators in Malaysia on the concept of SEA, so it is necessary for the development and moral ethics of accounting students on the behavior of the company, society and the environment.

Astuti (2012) stated that Green accounting is a means for reporting a company associated with the environment. Its purpose is to provide information on the operational performance of the company based on environmental protection. Conventional accounting only provides economic information, especially of a financial nature to the shareholder and Bondholder for decision making. Parawiyati et.al (2014) resulted in an investigation that there was no difference in perception between academics and practitioners to CSR-based environmental accounting and SRA. But academics give consent to the average value of answers to agree and strongly agree.

Implementation of the Social and Environmental Accounting in the Core Subjects of Accounting Department

The competence of Accounting Study Program is designed to prepare its graduates with reference to Presidential Decree No. 08 of 2012 on the Indonesian National Qualifications Framework (KKNI). In the regulation stated that the learning outcomes of undergraduate education program (S-1) are synchronized in Level 6 on the National Qualifications Framework in Indonesia. Article 2 verse (2) stated that level 6 should be in the post of technician or analyst. Thus, graduate degree program (S-1) must have competencies that are equivalent to the post of technician or analyst. Based Descriptors of HR qualification level 6 on KKNI, to achieve the necessary competence of accounting graduates curriculum Higher Education (PT) developed and implemented a wide range of competencies.

The basic framework and structure of the higher education curriculum developed by the universities in question to any educational program involving professional associations, relevant government agencies, as well as the relevant group of experts, through a similar courses forum.

All courses shall formulate competencies or learning outcomes graduates with reference to the National Qualifications Framework Indonesia (KKNI) and the formulation of competence on an agreement similar studies program forum involving the professional world and stakeholders.

Curriculum is composed of a number of subjects in the curriculum. Course is a container or wraps a number of study materials related to the competence of graduates to be achieved. Course curriculum includes, among others, general courses and courses as a form of expertise to develop competency in the program graduate academic education, profession, or vocation.

General subjects are subjects that must be taken all learners to achieve the general competence of graduates. Meanwhile, the expertise course is subject developed by each program of study to achieve competencies that characterize the graduate courses and competencies that are characteristic of the university in accordance with its vision and mission.

Accounting developments of conventional accounting, social accounting to environmental accounting can be applied in the accounting department to characterize graduate courses and competencies in order to have a responsibility for social issues and the environment. Along with the increasingly serious social crisis and the global environment, Business, Accounting and Accountant blamed as the cause (trigger and boosters) the

occurrence of such crises. Accounting and accountants are asked to share the responsibility to give a solution.

The importance reason of green accounting applied in the curriculum of the accounting department because of some circumstances within the company (the corporate) that require attention and the role of the accountant to provide solutions in the form of reports green accounting report on the costs incurred by the company to the environment.

By studying environmental accounting in College students majoring in accounting understands and is able to increase the amount of relevant information that is made for those who need or use. The success of environmental accounting does not only depend on the correctness of classifying all costs made the cost of the company, but the ability and accuracy of accounting data company in suppressing the environmental impact of the company's activities. The importance of students in courses given environmental accounting in order to: 1) generate the financial statements of the accounting and the accounting is done by not only presenting financial information to the users, but it can provide social and environmental information in the accounting process; 2) generating financial reports not only present the signals or indicators of "financial success" while the effects of socio-ecological posed by the country's economic activity or corporate business activity is ignored.

Relating to the above conditions, the social and environmental accounting as the implementation of corporate social responsibility is in need of attention for the educational institutions to make social and environmental accounting as a subject of expertise that must be followed by students in accounting program.

3. Conclusion

Based on the above explanation regarding the importance of the implementation of social accounting and the environment as a subject of study program accounting, this is because (1) Accounting for social and environment is the development of environmental accounting based on financial transactions and social accounting stemming from social transactions that need to get attention from the world of education (particularly accounting courses); (2) social and environmental accounting has not been applied in the accounting curriculum courses in Higher Education as a curriculum development, despite much research on social and environmental accounting which has been done; (3) social and environmental accounting applied by the company (go-public company) in the form of environmental accounting reporting and social accounting (sustainability report) as the company's accounting system.

Based on the results of the above study, environmental accounting can be made as one of the subjects of innovation even superiority subject of the accounting department at Higher Education (PT) that has always relied on this conventional accounting. This research on accounting will be continued in a more in-depth research for dissertation papers by interviewing the head of the department of accounting courses as the research informants. Topics that will be raised in future studies is about the opinion of the accounting head of study program on conventional accounting as a new paradigm shift on social responsibility for accounting in education. The importance of this research is done in an effort on how business education, especially courses of accounting in preparing the competence of its graduates so that they can have the skills and expertise to make sustainability reporting information.

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