

GREEN RUSH IN ACCOUNTING FIELD OF INDONESIA FROM DIFFERENT PERSPECTIVES

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Abstract

The international direction toward the sustainability of environment influences many aspects and one of the concepts that starting to change is accounting, from the accounting treatment until the financial report requirement. Indonesian Institute of Accountant (IAI) as the main regulator of the accounting practice in Indonesia also starting to issue “green” standards that support the sustainability issues. Not only just the regulator, the growing concern related with the environmental also comes from different stakeholders such as management, investor and academic. Based on this phenomenon, this paper is trying to analyze the effect of emerging environmental sustainability issues in accounting from the perspectives of major stakeholders in Indonesia.

The methodology of this paper is by reviewing the practice and implementation of environmental concepts embedded with accounting in Indonesia. The data collection is based on the analysis of information from different public sources such as: journal article, corporate journal,