

The Role of Culture in Behavioral Aspects of Green Accounting to Promote Renewable Energy Business

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ABSTRACT

The cultural element has had a significant impact on implementation of green accounting and the growth of the green business movement. Businesses need to be aware of how culture affects them and should get ready for the difficulties these cultural components will encounter. This is due to the diverse cultures found in each location and nation. Therefore, culture is one of the aspects that will impact behavior and the sustainability of the firm when running a business and applying green accounting in business. The research method used is descriptive qualitative method with literature review research that emphasizes in depth understanding of the content of behavioral aspects in green accounting implementation. Qualitative research method explores data using observation methods and library research, this research involves looking through books, documents, scientific publications, research journals, and other materials connected to the research title. The study is aim to find the role of culture affect behavior aspects in order to implement of green accounting to boost renewable energy business in Indonesia. Technology and investment are not only two factors contributing to the slow growth of renewable energy; human behavior that affected by social culture should also be considered in order to shift behaviors to promote activities.

Keywords: Behavioral Aspects, Culture, Green Accounting, Renewable Energy Business

INTRODUCTION

Currently, the issue of climate change has become the biggest challenge of our world. Various prevention efforts have been made by the nations of the world as agreed in the Paris Agreement to reduce carbon emissions, including Indonesia, which is one of the ten countries that contribute most to greenhouse gases in the world. Recently carbon tax regulation had issued by Indonesian government as part of country's effort to combat climate change. Even though the plan has not yet been fully implemented, once carbon tax road map has been finished, it is hoped that it would be able to lower greenhouse gas emissions and reach net zero target emissions by 2060.

Human activities are the primary cause of climate change; therefore, efforts are made to reduce the impact of carbon emissions by minimize the use of non-renewable energy fossil and switch to renewable energy that produces clean energy. Electricity and heat required to meet human energy needs can be produced through the development of renewable energy from solar, wind, hydroelectric, geothermal, tidal and biomass sources. Global energy consumption will continue rise as the economy bounces back from the effects of Covid-19 pandemic. Since commercial starts recovery, businesses should be able to boost their use of renewable energy as result of carbon emission reduction, support for the environment, social and corporate governance (ESG) in investment.

Many countries have begun the move to cleaner energy sources. Globally, the power industry has advanced significantly, with nearly all newly constructed power plants using renewable energy sources. However, the efficiency of technologies renewable energy still needs to complete with heavily subsidized, carbon-intensive energy systems, notwithstanding the recent tremendous rate of technological innovation and cost reduction. If fossil fuel energy subsidies are effectively supported to facilitate renewable energy projects, renewable energy technology can be put into place more quickly.

The development of renewable energy in Indonesia is still slow to reach the 23% target, with installed capacity only increasing by 386 MW in the third quarter of 2021 from hydropower, geothermal, bioenergy, and solar photovoltaic. Nevertheless, Indonesia has a significant potential for renewable energy. Overall, 66% of the energy used in Indonesian power plants still rely on fossil coal, with renewable energy making up just around 13% of the total. In terms of investment in Indonesia, fossil power plants obtained a bigger investment of USD 2.5 billion during the third quarter of 2021 compared to renewable energy, which received just USD 1.1 billion, or 30% of the total electricity investment. Given the pressing demand for clean energy, the slow expansion of the renewable energy industry will become an issue.

The expansion of renewable energy business development and environmental preservation requires special attention for companies engaged in this field in adopting green accounting standards in the future. The guidelines provided by green accounting have the potential to stop the growth of a fossil energy industry that could harm the environment and place an emphasis on both the economic and social well-being of the community. Given the significance of accounting standards and cost-benefit analyses that take changes in natural systems into account for sustainability, this is keeping in mind that nature and human activity are interdependent.

Determining the scope of changes in human behavior to stop environmental degradation is the main obstacle to implementing green accounting, which can effectively encourage these changes in behavior to stop catastrophic environmental damage so that it can reflect the philosophical, cultural values and economic structures that underpin human activity. Since there are no rigorous regulations governing and the disclosure of information about green accounting or environmental accounting is still voluntary in Indonesia, therefore many business entities have not properly disclosed it.

The cultural element has had a significant impact on implementation of green accounting and the growth of the green business movement. Businesses need to be aware of how culture affects them and should get ready for the difficulties these cultural components will encounter. This is due to the diverse cultures found in each location and nation. Therefore, culture is one of the aspects that will impact behavior and the sustainability of the firm when running a business and applying green accounting in business.

Previous research stated that the use of renewable energy sources and environmental preservation need to adopt green accounting and considerable attention to the lack of awareness about the sustainability of renewable energy sources (Stanojevic et al., 2010). Further study needed in this case since the lack of human awareness is not the only one factor, a more in-depth study is needed regarding the aspects, both internal and external which shape individual behavior in their activities that can affect and support the development of the renewable energy business to meet energy demands more quickly. Culture is one of the external factors that influence human behavior, within a culture that reflects the behaviors learned and transmitted from one member of society to another. Culture has adaptive characteristics in which culture is able to change according to external forces that influence society. An understanding of the influence of culture in the implementation of green accounting and green business practices is essential to encourage new renewable energy enterprises to grow especially for business actors who want to run environmentally-friendly sustainably.

The study is aim to find the role of culture affect behavior aspects in order to implement of green accounting to boost renewable energy business in Indonesia. Technology and investment are not only two factors contributing to the slow growth of renewable energy; human behavior that affected by social culture should also be considered in order to shift behaviors to promote

activities.

LITERATURE REVIEW

Culture is referred to the full range of values, norms, practices, human-made institutions, and artifacts that define human populations. Therefore, culture is made up of patterns that have been identified in terms of members' general behavior. A society can be identified by its culture, which consists of a particular set of values, beliefs, habits, and behavior (Endy Gunanto,2014).

There are several cultural traits to take into account:

- a. The learnt behavior is reflected in culture. (Learned behavior) passed down from one social group member to another.
- b. Cultural components are connected to one another.
- c. The culture, which is what makes it a culture, is adaptive. Adapt to the outside factors that have an impact on that community.
- d. Culture owned collectively (shared) by Association members, of course, this establishes the community's identity. Members of one culture are people who have that culture.

Culture is made up of a variety of interrelated parts. Understanding a culture in depth from various perspectives is necessary. The following cultural factors have an impact on global marketing: material life, language, social interaction, aesthetics, religion, education, and values. The relationship between culture and environment is that the environment is a place where people have lived for years and where a culture (habit) will eventually emerge. Therefore, habits and locations are impacted by the interaction between the environment and culture.

Green accounting is a type of accounting that determines and includes preventative expenses as well as those resulting from operations that have an impact on the environment and society. The first step in solving environmental issues is through the use of green accounting, which will increase a company's capacity to reduce its exposure to environmental risks. According to Cohen and Robbins (2011:190), environmental accounting, often known as green accounting, is a style of accounting that includes costs and benefits that do not immediately result from economic activity, such as environmental effect and implications on human health for planning and business decisions.

Environmental accounting essentially calls for complete knowledge of businesses and other organizations that have profited from the environment. It's critical for businesses or other organizations to increase their efforts to take environmental conservation seriously and sustainably. Environmental accounting ideas are used by businesses to enhance their capacity to reduce environmental issues. Regarding disclosure items for environmental accounting, there is currently no common standard. However, a few organizations have made recommendations for environmental disclosure, including the Global Reporting Initiative (GRI), Ernst & Young, Institute of Chartered Accountants in England and Wales (ICAEW), and Economic and Social Council-United Nations (ECOSOC-UN). The company's motive for disclosing additional environmental issues is driven primarily by voluntaristic motivations.

The features of the organization and how well it understands its problem environment will greatly influence how green accounting is implemented. Problems with environmental understanding will influence a company's policies, particularly with regard to environmental safety (Astuti,2012). The actions of management or other individuals inside the firm will have a significant impact on company policy when making decisions to put a business into action since these actions become a part of the culture that shape it. The two goals of environmental accounting, according to Carolina et al. (2011) are internal management and external firms (shareholders).

In the structure of the business world, accounting plays a significant function as a control mechanism and a source of information for making decisions. One of the elements contributing to the adoption of green business will be the data offered by accounting. As of now, accounting data is widely identifiable and primarily used to serve the interests of investors. Accounting data offers a summary of an entity's performance and potential for profit to investors. The traditional accounting information system does not offer data on how the company's operations affect

protection. The risks that businesses will experience in relation to the use of natural resources are not adequately outlined by the traditional accounting.

Green business is a concept that makes a positive contribution to the environment and social community and at the same time increases profitability for the company. Eric Koester (2010: 8) states that green business requires a balanced commitment between profitability, sustainability and humanity. According to Eric Koester (2010:14), green business has strong emphasis on energy, this includes companies that concentrate on energy efficiency and the production of electricity from renewable sources, as well as companies working on the smart grid, alternative fuels and transportation, green plastics, and a plethora of other projects. In order to succeed, many people must cooperate with the utilities.

One approach that can be utilized to address environmental issues as well as the demands made on businesspeople by society and the government to operate environmentally responsible enterprises is green business. Quantitative standards are required to hold the business sector responsible for environmental harm brought on by corporate operations. Green accounting is one of the methods that can be performed to address this issue. In a system known as "green accounting," financial and economic metrics take the environment's effect on the processes of energy production and consumption into account. In this method, each polluting power plant, particularly those that use non-renewable energy, gets its own calculation. The aforementioned moral conundrums have a number of opportunities to be resolved for the benefit of society at large when environmental management is presented in monetary terms, a language that business people can understand.

Accounting has vital role in upholding sustainable development, it can be achieved by changing the cost-benefit analysis process to more environmentally friendly financial criteria. The technological components of renewable energy innovation are undoubtedly important, but if they are backed by financial norms that encourage sustainable development, they can be implemented and future generations will be able to enjoy a planet that is no less beautiful.

RESEARCH METHOD

The research method used is descriptive qualitative method with literature review research that emphasizes in depth understanding of the content of behavioral aspects in green accounting implementation. The phenomenon that there is no strict regulation from government caused many entities in Indonesia did not properly disclose the information of green accounting implementation which may affect to slow develop of clean or renewable energy business in Indonesia, consider that Indonesia has many potential sources for green energy development. Qualitative research method explores data using observation methods and library research, this research involves looking through books, documents, scientific publications, research journals, and other materials connected to the research title.

RESULT AND DISCUSSION

According to energy experts, when energy demand rises, there will always be a corresponding decline in the number of natural resources used to produce it. Future generations will undoubtedly suffer as a result; they will inherit a permeable and frail character. The use of renewable natural resources in place of fossil fuels is the solution to this issue. Renewable energy is far more sustainable than fossil fuels. The usage of renewable energy will be advantageous to both current and future generations of people. There are issues when several parties refuse to adopt renewable energy for the stated reason that it is not economically viable. This, according to Stanojevic in his "Renewable and Sustainability Energy Reviews," was the result of existing accounting practices and cost-benefit analyses. This is because accounting methods do not take changes to natural systems into account. When natural factors are taken into account, worse things can happen since these factors are not placed in the right account on the financial statements.

The public's demands that the government and corporate sector take immediate action to address environmental issues and the rising ecological degradation are growing. The outcomes are obvious when leaving it up to the business sector to resolve moral conundrums in order to increase profit or save the environment. So, in order to hold the business sector responsible for the environmental harm it causes, we need a measurable standard. There is a need for more fundamental policies than just enacting environmental fees or ordering corporations to clean up after themselves. Preventive measures are solutions that must be supported because, of course, a lot of the environmental harm caused by the effects of industrial operations cannot be changed. Introducing green accounting is one action that can be performed to address this issue. One of the methods that can be utilized in business activities based on a system where financial and economic measurements take into account the influence of the production process and energy consumption on the environment is green accounting, for each power plant that pollutes the environment in this system, especially non-renewable environments, a separate estimate is made. The aforementioned moral conundrums present numerous prospects for resolution for the benefit of society at large when they are expressed in monetary terms, which business people can understand.

By putting a fair price on the amount of pollution created and the use of irreplaceable environmental capital like coal, oil, and natural gas, businesses will look better when adopting green accounting to quantify social and environmental impacts through sound financial standards.

The applicable accounting standards, according to Godschakl, reflect a fantasy economy that assumes the availability of natural resources as raw materials in limitless quantities and zero costs associated with the use and disposal of goods, as stated in the journal Environment Management Accounting for Cleaner Production. Natural resources that are not renewable, like crude oil, are thought to follow a bell-shaped supply curve, by identifying and removing the "up" in the bell curve, supply and demand will maintain the low equilibrium price.

There is no concern for conservation in conventional wisdom because supply and reserves are seen as inexhaustible. Indirect costs like pollution, suburban sprawl, energy insecurity, and climate change are not converted into monetary values and are not taken into consideration when determining prices. These expenses are instead passed down to high "costs" of health care, low productivity, taxation, and natural disasters. Therefore, green accounting aims to factor all of these indirect effects into expenses, which turns out to be the most efficient approach to handle this.

The evaluation of investment proposals and business strategies in advance of the construction of a new power plant serves as a practical illustration of how green accounting may be used. When an investment project is developed conventionally, standard methodologies will be employed, like cash-flow analysis, which frequently ignores the environmental impact of operating a new facility. Owners and managers of investment projects will undoubtedly place emphasis on easily understood profitability metrics, such as the return-on-investment time, breakeven point, internal rate of return, etc. They should naturally anticipate a return on investment as quickly as feasible. The calculated returns will be higher when investment projects focus on technology and less expensive natural resources that are not ecologically friendly. However, investors may discover that switching to green energy and technology pays out in the long run if green accounting is applied as a standard that takes into account the harm done by using more affordable, less environmentally harmful fossil fuels.

The use of green accounting is a human endeavor as a component of the environment that is influenced by their individual perspective on the environment in an effort to create environmentally friendly enterprises and discover renewable energy sources. Therefore, it is crucial to understand what underlies the human perspective, where culture or social culture is one of the key factors that shapes human habits and perspectives. How a person views the environment will determine how he or she behaves toward nature and the environment itself. The definition of culture is "a set of reference sets that are generally accepted and comprehensive in dealing with the environment to meet the needs of members of the community who support that culture." In a society where tradition is a culture that is hard to change because it has been

ingrained into the lives of its supporting group, culture tends to become a tradition because it is utilized as a frame of reference in acting and behaving.

Language, technological systems, economic systems, social institutions, knowledge systems, religion, and the arts are the seven aspects that Koentjaraningrat identifies as constituting culture. When viewed in terms of both form and substance, culture can be described as a setting created by the standards and principles that guide individuals' behavior and are upheld by the people who live there, as a result of different societal requirements, the values and norms that govern life then emerge, forming a single social system, and after that, this technology presents cultural things into tangible items. The justification demonstrates that both the form and the content of culture already contain all the elements of social life, including both those that are largely abstract (such as ideas, thoughts, concepts, cultural values, norms, and views) and those that are somewhat concrete, such as activities, patterned behavior, behavior, ceremonies, and rites. The act of cultivation itself is culture in the physical sense.

Individual personality is greatly shaped by their environment, including their culture. The behavior-consistent description of our history of reinforcement is what we call personality. Due to the social reinforcement (reinforcement, rewards) of specific patterns of attitudes and behaviors, everyone exhibits these patterns. The reinforcement theory can be related to examples of mutual cooperation attitudes and behavior for the village, community members who have a positive attitude and behavior toward Mutual cooperation activities will get praise and temporary awards for members people who behave and behave negatively (reject mutual cooperation), will get traditional sanctions. In numerous facets of the culture itself, attitudes and behaviors toward society have been ingrained, whether consciously or unconsciously.

Each individual inhabits a certain culture, and every culture has unique traits. Thousands of diverse cultures may be found throughout Indonesia. For example, Javanese and Balinese cultures are distinct from one another, whereas Minangkabau and Lombok cultures are distinct from Makassar. Culture, however, can be learnt, created, and altered. The elder generation always transmits and teaches culture in its many forms and varieties to the younger generation, either through formal, informal, or non-formal education, or through the arts (dancing, painting, and motion pictures). It might also be done by ceremonial displays, conventions, traditions, or statues (stories, songs, plays, etc.).

The Balinese people, who have distinctive customs and cultures, are heavily influenced by the idea of environmental preservation, which is embodied in everyday life. They see the universe not as an object to be conquered or exploited for worldly satisfaction, but rather as a source of life that needs to be preserved and preserved. Tri Hita Karana, which refers to three harmonious relationships between humans and the Creator, between humans and their fellow humans, and between humans and the universe, and Sad Kertih, which is the six concepts of Balinese society in improving their environment, are the two main components of the concept of protecting the environment that is applied in everyday life and is closely related to maintaining environmental sustainability.

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Tumpek Wariga, or more commonly known as Tumpek Uduh, is one of the Hindu celebrations in Bali that is specifically intended as a form of appreciation and respect for the environment, especially plants that play a significant role in human life. It is one of the traditions that has become Balinese culture in protecting the environment. The once every 210-day ritual action is specifically dedicated to plants, which have thus far been able to benefit and improve the

quality of life for humans or various other species. The purpose of the Tumpek Uduh tradition is to implore God Almighty to use plants to bring prosperity and protection to humanity. It is not a day of plant worship.

Meanwhile, in the Javanese culture, the community of Java has a number of customs that are frequently followed on purpose as a way to appreciate or preserve nature, as an illustration, cemetery cleaning (sadranan), gumbrengan, and village cleaning chores. Whereas Javanese people practice treating nature as a sacred element. Several instances of local customs. The reference to Java above exemplifies or conveys an idea of how Javanese man attempts to respect nature as the environment and a means for meeting human dietary needs. Basically, rituals acts are a part of the human attempt in Java to try and place nature within Javanese human life awareness space in particular, for the aim of living in accordance with a pulse rhythm of will (soul) nature itself. (Gusmian 2020).

According to Culture Action Europe, the cultural and creative sector wholeheartedly welcomes the ambitions of the European Green Deal and European Institutions collaborative efforts to achieve it. However, this strategy should include not only climate sustainability but all aspects of sustainable development. The Culture Sector really believes that culture can contribute to fighting climate change, environmental degradation and achieving sustainability development, as stated in the Cultural Agenda21. Culture is a strong creative and innovative force sector, able to involve people to create a new economic, environmental and socially sustainable ecosystems, develop sector-specific sustainable practices and learn how to develop in a low-carbon way of consumption. This is why culture should be considered as the fourth pillar of Sustainable Development Goals and transversally integrated within the SDGs framework. Given the fundamental role of the inspiring but underfunded change sector and the ambitious nature of the climate and environmental goals set by the European Green Deal, mainstreaming sustainable measures in The Creative Europe program is directly supported by other funding instruments, e.g., Fair Transition Fund included in the Fair Transition Mechanism of the European Green Deal. The mechanism, for € 100 billion will indeed include a new Fair Transition Fund with financing coming from the EU cohesion policy.

CONCLUSION

The cultural component has significantly influenced how individuals apply green accounting and the expansion of the green business movement. Businesses need to be conscious of how culture impacts them and should prepare for the challenges these cultural elements may face. This is because different cultures may be found in every country and area. So, while running a company and using green accounting in business, culture is one of the factors that will influence behavior and the sustainability of the company. Additionally, Culture Action Europe has also confirmed that sustainable future in terms of the economy, society, and the environment can be achieved through positive changes in attitudes and behaviors in the cultural and creative sectors.

We need a quantifiable benchmark in order to make the business sector accountable for the environmental harm it creates. A possible solution to this problem is to introduce green accounting. Green accounting is one strategy that may be applied in corporate operations based on a system where financial and economic metrics take into consideration the impact of the production process and energy usage on the environment, in an effort to develop environmentally friendly businesses and find renewable energy sources, humans use green accounting as a component of the environment that is influenced by their unique perspectives on the environment. Understanding what underlying the human perspective is vital since culture, including social culture, is a major element in determining how people think and behave. A person's behavior toward nature and the environment will depend on how they see the environment.

The concept of environmental preservation is deeply ingrained in daily life among the Balinese people, who have unique customs and cultures. The concept of environmental protection that is applied in daily life and is closely related to maintaining environmental sustainability is composed of two main parts: Sad Kertih, which is the six concepts of Balinese society in improving their environment, and Tri Hita Karana, which refers to three harmonious relationships

between humans and the God, between humans and their fellow humans, and between humans and the universe. In addition, Tumpek Wariga, also called Tumpek Uduh, is a Hindu holiday celebrated in Bali that is meant to show respect and gratitude for the natural world, particularly the plants that are vital to human existence. It is one of the traditions that has become Balinese culture in protecting the environment.

Simultaneously, the Javanese community observes several rituals that are regularly carried out voluntarily in order to value or protect the environment. Examples of these rituals include gumbengan, village cleaning tasks, and cemetery cleaning (sadranan). On the other hand, those who live in Java consider nature to be a sacred component. We may conclude that culture is a powerful creative and innovative force that can help people build new ecosystems that are sustainable in terms of the economy, environment, and society. It can also help people establish sustainable behaviors that are sector-specific and teach them how to consume less carbon-intensively. The fourth pillar of the Sustainable Development Goals should therefore be culture, and it should be cross-cuttingly incorporated into the SDG framework.

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