Journal of Social Science and Business Studies
Volume 3, No. 3, pp. 562-570
E-ISSN: 2987-6079
http://gemapublisher.com/index.php/jssbs
Received: July 2025
Accepted: August 2025
Published: September 2025

Environmental Literacy and Green Accounting in MSMEs

Samirah Dunakhir*, Farhan Dwinanda Hanisyahputra, Lukman Dahlan, Fina Ruzika Zaimar

Universitas Negeri Makassar

Correspondence Email: samirah.dunakhir@unm.ac.id*

Abstract

This study aims to analyze the relationship between environmental literacy and the application of green accounting principles in Micro, Small, and Medium Enterprises (MSMEs). Using a quantitative approach and survey method, 400 MSME owners/managers were selected. Purposive sampling was used to select businesses that had been operating for at least three years and had a prior awareness of environmental issues. Data analysis was performed using linear regression and correlation tests using SPSS 25 software. The results indicate that environmental literacy has a positive and significant effect on the implementation of green accounting. This finding confirms that environmental literacy is a strategic, knowledge-based resource consistent with the Resource-Based View (RBV) perspective, thus providing a competitive advantage for MSMEs in the transition to a green economy. This study provides theoretical contributions by expanding the application of RBV to sustainability accounting, as well as practical contributions for MSMEs and policymakers in designing environmental literacy improvement programs to accelerate the adoption of green accounting.

Keywords: environmental literacy, green accounting, msmes, resource-based view.

INTRODUCTION

This study aims to analyze the relationship between environmental literacy and the application of green accounting principles in Micro, Small, and Medium Enterprises (MSMEs). With the increasing concern about sustainability, MSMEs, as the backbone of the economy, are expected to integrate environmentally friendly accounting practices to support sustainable development.

Climate change and environmental degradation have driven businesses to adopt sustainable practices (Alrazi et al., 2021; Dangelico & Pontrandolfo, 2015). The MSME sector, which contributes 40–60% of GDP in developing countries (OECD, 2022), has a significant cumulative impact on the environment (Revell et al., 2010). However, most MSMEs have not integrated green accounting principles into their operations (Herremans et al., 2016).

Green accounting is an accounting approach that internalizes environmental costs into financial statements (Schaltegger & Burritt, 2017). Previous research shows that MSMEs implementing green accounting experience increased resource efficiency (Jalaludin et al., 2021) and access to green financing (Gunarathne & Lee, 2021). However, adoption remains low due to a lack of understanding and supporting regulations (Larrán Jorge et al., 2018).

Environmental literacy is a key factor in implementing sustainable business practices (Yusoff et al., 2019). Research shows that MSMEs with high environmental literacy tend to allocate budgets for waste management (Khan et al., 2022). Furthermore, research by Boiral et al. (2022) shows that understanding environmental regulations accelerates the adoption of

DOI: https://doi.org/10.61487/jssbs.v3i3.181

green accounting. Ghisetti et al. (2017) also found that environmental training increases awareness of the economic benefits of sustainability. However, previous studies, such as those by Wijaya & Suhardjanto (2020), found that only 12% of MSMEs in Southeast Asia actively report their environmental impact, indicating a gap between awareness and implementation.

While there is a wealth of research on green accounting in large companies (Latan et al., 2018; Qian et al., 2021), studies on MSMEs are still limited (Nugraheni et al., 2023). Several previous studies have shown positive results for green accounting implementation, such as the finding by Firmansyah & Masruroh (2021) that environmental literacy positively influences MSMEs' intention to adopt green practices. However, barriers such as cost and reporting complexity hinder MSMEs' interest in implementing green accounting concepts (Susanto et al., 2022). Therefore, Zhang et al. (2023) emphasize the need for a simplified green accounting model for MSMEs.

This study aims to fill this research gap by analyzing the extent to which environmental literacy influences green accounting implementation in MSMEs and providing applicable policy recommendations. This study extends the Resource-Based View (RBV) model by integrating environmental literacy as a strategic asset for MSMEs (Barney, 1991; Hart, 1995). This research is expected to strengthen the transition of MSMEs to an inclusive green economy and also provide guidance for MSMEs and policymakers in promoting sustainable accounting.

This research is based on the Resource-Based View (RBV) Theory. RBV Theory was developed by Barney (1991) and Hart (1995) by arguing that a company's competitive advantage comes from mastering valuable, rare, inimitable, and well-organized resources. These resources can be tangible (such as physical assets) or intangible (such as knowledge, reputation, or organizational capabilities). In the context of this research, environmental literacy is seen as a strategic intangible resource because it enables MSMEs to identify efficiency opportunities, minimize environmental risks, and build differentiation in the market. RBV theory provides a lens for understanding why some MSMEs are more successful in adopting green accounting than others, these differences arise from variations in the mastery of environmental knowledge-based resources.

Environmental literacy, as a subset of intangible resources, meets the RBV criteria: (1) Valuable because it reduces operational costs through resource efficiency; (2) Rare because not all MSMEs have a deep understanding of environmental regulations or impacts; (3) Difficult to imitate because environmental literacy requires investment of time and training; and (4) Organized when MSMEs integrate it into their accounting systems. For example, MSMEs with high environmental literacy can identify ways to save energy or take advantage of green tax incentives, this creates a sustainable competitive advantage (Hart, 1995). A study by Gunarathne & Lee (2021) strengthens this argument by showing that MSMEs that develop environmental capabilities tend to be more adaptive to green market demands. Furthermore, the RBV explains why environmental literacy can be a catalyst for green accounting implementation. Environmental knowledge resources that meet the RBV criteria enable MSMEs to transform awareness into concrete actions, such as recording environmental costs or sustainability reporting. Without adequate literacy, MSMEs struggle to recognize the strategic value of green accounting or organize it into their systems. This theory also highlights the need for investment in human resource development, such as environmental training, to convert knowledge into internalized capabilities (Barney, 1991). Thus, RBV not only supports the main hypothesis of the study but also provides a basis for practical recommendations, such as environmental literacy training as part of MSME development programs.

DOI: https://doi.org/10.61487/jssbs.v3i3.181

Green accounting for MSMEs is an accounting approach that integrates environmental aspects into the financial reporting system to encourage sustainable business practices. According to Yusoff et al. (2023), green accounting helps MSMEs identify environmental costs, such as waste management and carbon emissions, and allocate them accurately in financial reports. The study showed that the level of environmental literacy possessed by MSME owners or managers significantly influences awareness of the importance of green accounting. The study found that MSMEs with a better understanding of environmental issues are more likely to adopt green accounting as part of their sustainable business strategy. Furthermore, the results also indicate that MSMEs that implement green accounting can improve resource efficiency and reduce negative impacts on the environment, while meeting the demands of consumers and regulators who are increasingly concerned about sustainability. Therefore, it can be concluded that the higher the environmental literacy, the more likely MSMEs are to implement green accounting in their operations.

However, the implementation of green accounting in MSMEs still faces obstacles, such as a lack of technical knowledge and financial constraints. A study by Almeida et al. (2022) found that many MSMEs struggle to measure and report environmental costs due to the complexity of green accounting methods. However, the study also revealed that government support through tax incentives and training programs can encourage the adoption of green accounting. Furthermore, collaboration with financial institutions and digital accounting technology providers is considered to facilitate the implementation of sustainable accounting practices by MSMEs.

Furthermore, green accounting focuses not only on financial aspects but also on reporting on corporate social responsibility (CSR). According to research by Sari et al. (2021), MSMEs that adopt green accounting tend to be more transparent in disclosing their environmental impacts, thereby enhancing their reputation and stakeholder trust. The article also emphasizes the importance of using environmental performance indicators to evaluate the effectiveness of sustainability practices. Thus, green accounting serves as a strategic tool for MSMEs to achieve economic growth while preserving the environment.

METHOD

This study used a quantitative approach with a survey method to analyze the influence of environmental literacy on the implementation of green accounting in MSMEs. The study population consisted of 400 MSME owners or managers operating in various sectors in Makassar City, Indonesia. Purposive sampling was used to select businesses that had been operating for at least three years and had a prior awareness of environmental issues.

Data collection was conducted through a closed-ended questionnaire using a 5-point Likert scale (1 = Very Low; 5 = Very High). The independent variable (X) was environmental literacy, measured through indicators of knowledge of environmental impacts, understanding of environmental regulations, and awareness of environmentally friendly business practices. Meanwhile, the dependent variable (Y) was the implementation of green accounting, with indicators including recording environmental costs, reporting waste management, and analyzing sustainable investments.

Data analysis was performed using linear regression and correlation tests using SPSS 25 software to examine the relationship between environmental literacy and green accounting implementation. The results of the analysis are expected to demonstrate the extent to which environmental literacy influences the adoption of green accounting practices in MSMEs.

DOI: https://doi.org/10.61487/jssbs.v3i3.181

RESULT AND DISCUSSION

Reliability Test

Based on the test results shown in Table 1, the Cronbach's Alpha coefficient for all questionnaire items was 0.920. Therefore, all questionnaire items passed the reliability test, as the reliability coefficient value of 0.920 is greater than 0.60. Therefore, it is concluded that the instrument is stable and reliable, with good reliability (internal consistency). Therefore, it is concluded that the research instrument can be used for further measurement.

Table 1. Reliability Test Results

Reliability Statistics

Cronbach's Alpha	N of Items
.920	12

Source: Data processed by the author

Validity Test

The validity of 12 questionnaire items was tested, with a total of 400 respondents (N) analyzed. The validation process was assisted by the SPSS 25 computer program with a 95% significance level (α = 5%). The calculated r and the table r were then compared. If the calculated r > table r, the questionnaire item is valid; otherwise, it is invalid. The calculated r is also known as the item-rest correlation or the corrected item-total correlation. The validity test results show that all questionnaire items are valid for both variables: Financial Literacy (X) and Green Accounting Implementation (Y), having met the criteria of calculated r > table r of 0.138 and > 0.3, and a significant positive correlation ($p < 0.01$) between the item and the total score.

Normality Test

The normality test for data in this study used the Kolmogorov-Smirnov test. Data are considered normal if the Asymp.Sig (2-tailed) value calculated using the Kolmogorov-Smirnov test is greater than α 0.05 percent. Table 2 shows that the Asymp.Sig value of 0.261 is greater than 0.05, indicating that the regression model in this study is normally distributed and can be continued with other tests.

Table 2. Normality Test Results

Tests of Normality

	Kolmogrov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.261	400	< .001	.891	400	<.001

a. Lilliefors Significance Correction

Source: Data Processed by the Author

Regression Equation Calculation

The linear regression equation used in this study is a simple linear regression equation, $\hat{Y} = a + bX$. The purpose of using simple linear regression is to demonstrate whether there is an influence between the independent variable (environmental literacy) and the dependent variable (green accounting implementation). Based on the simple linear regression analysis of the research data pair of environmental literacy and green accounting implementation, the regression coefficient (b = 1.210) and constant (a = 0.515) were obtained. Therefore, the influence between environmental literacy and green accounting implementation is as follows:

DOI: https://doi.org/10.61487/jssbs.v3i3.181

$$\hat{Y} = 0.515 + 1.210\ X.$$

The regression equation shows that every 1-point increase in environmental literacy (X) will result in an increase in environmental accounting practices (Y) of 1,210 points with a constant value of 0.515, as presented in Table 3. The table also shows that the model is statistically significant ($p < 0.05$) and explains 89% of the variation in Y. The significant coefficient of X ($p = 0.001 < 0.05$) indicates that X (environmental literacy) influences Y (green accounting implementation).

Table 3. Regression Equation

Coefficients[a]

Model		**Unstandardized B**	**Coefficients Std. Error**	**Standardized Coefficients Beta**	**T**	**Sig.**
1	(Constant)	.515	.279		1.844	.066
	Total Y	1.210	.022	.941	55.499	<.001

a. Dependent Variable: total X

Source: Data processed by the author

Hypothesis Testing

After the simple linear regression equation and data normality were determined, a regression significance test was performed to determine whether the relationship between variables X and Y, established through the simple linear regression equation, was significant. This significance test used an ANOVA table to display the calculation results, as presented in Table 4.

Table 4. Anova

Anova[a]

Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	3461.662	1	3461.662	3080.142	<.001[b]
	Residual	447.298	398	1.124		
	Total	3908.960	399			

a. Dependent Variable: total X

b. Predicators: (Constant), total Y

Source: Data processed by the author

The calculation results show that F count > F table, i.e., 3080.142 > 3.98 with a numerator df of 1 and a denominator df of (n-2) at a significance level of $\alpha = 0.05$. The criteria for testing the significance of the regression are: if F count > F table, then Ho is accepted, and the regression is declared significant. Based on these calculation results, it can be concluded that the simple linear equation model is significant, indicating a positive relationship between environmental literacy and green accounting practices. The better the environmental literacy of MSMEs, the better the green accounting practices they implement, and vice versa.

Coefficient of Determination Test

The coefficient of determination test was conducted to determine the percentage relationship between environmental literacy and green accounting practices of MSMEs. The calculation results, as shown in Table 5, yielded a coefficient of determination of 0.886. Thus,

DOI: https://doi.org/10.61487/jssbs.v3i3.181

the implementation or practice of green accounting in MSMEs is 89% influenced by the environmental literacy possessed by MSME actors.

Table 5. Model Summary

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.941[a]	.886	.885	1.060

a. Predicators: (Constant), total Y

b. Dependent Variable: total X

Source: Data processed by the author

Discussion

As mentioned in the data analysis above, environmental literacy (X) has a positive and significant effect on the implementation of green accounting (Y) among MSMEs in Makassar City, strengthening the argument that a better understanding of environmental issues encourages MSMEs to adopt more sustainable accounting practices. Furthermore, the constant (a) value of 0.515 indicates that even without adequate environmental literacy, MSMEs tend to implement minimal green accounting practices. This could be due to regulatory demands or increasing external pressures recently.

Empirical support for this finding aligns with the results of several previous studies. Yana & Fury (2025), for example, found that environmental literacy has a positive effect on green accounting. Similarly, research by Byzzanthi & Ermawati (2021) confirmed that environmental training, as part of environmental literacy has a significant effect on green accounting practices. Although the results of previous studies do not provide entirely consistent empirical results, possibly due to differences in sample size, industry context, or the complexity of variable measurement, the overall results of this study are consistent with the existing literature. This strengthens the evidence that environmental awareness plays a significant role in driving sustainable accounting practices.

Based on the theory used in this study, the findings of this study provide an important contribution to the Resource-Based View (RBV) by confirming that environmental literacy functions as a strategic resource that drives the implementation of green accounting. According to the RBV, a company's competitive advantage is built through resources that are valuable, rare, inimitable, and non-substitutable (VRIN framework). Accordingly, the findings of this study reveal that environmental literacy meets the VRIN criteria. Valuable (V) indicates that environmental literacy enhances the ability of MSMEs to identify environmental opportunities and risks, thereby facilitating more effective implementation of green accounting. Rare (R) indicates that not all MSMEs possess a high level of environmental literacy. Inimitable (I) states that environmental literacy is knowledge-based and linked to the culture of the MSME itself, making it difficult for competitors to imitate quickly. Non-substitutable (N) implies that technology or other tools cannot completely replace the role of a deep understanding of environmental issues in developing a green accounting system.

The findings of this study provide novelty in business economics literacy, which generally relies on Stakeholder Theory or Legitimacy Theory. In contrast, this study utilizes RBV Theory. From the RBV perspective, environmental literacy is an internal resource that enables companies to meet stakeholder demands (such as green investors or environmentally conscious consumers). Meanwhile, Stakeholder Theory emphasizes external pressures that strengthen the value of environmental literacy as a strategic resource. In other words, environmental literacy serves as a “bridge” connecting internal capabilities (RBV) with

DOI: https://doi.org/10.61487/jssbs.v3i3.181

external expectations (Stakeholder Theory). Furthermore, this study extends the application of RBV to sustainability accounting by demonstrating that intangible resources (such as environmental knowledge) can be a key driver of green accounting practices, even more critical than physical or financial resources. Furthermore, not all companies are able to adopt green accounting effectively, as environmental literacy is heterogeneous across organizations (in line with the "rare" principle in the RBV). With these findings, regulators are expected to encourage the adoption of green accounting by facilitating increased environmental literacy, rather than relying solely on sanctions.

CONCLUSION

This study provides empirical evidence that environmental literacy has a positive and significant influence on green accounting implementation. These results not only reinforce the findings of previous studies but also support the integration of RBV theory into the analysis. By integrating RBV into the analysis, this study not only confirms that environmental literacy is a strategic resource but also opens up new perspectives on how MSMEs can build competitive advantage through green accounting. These findings enrich the RBV literature by demonstrating that in a sustainability context, knowledge-based resources may be more critical than traditional resources (such as finance or physical assets).

Based on these findings, future research could test an RBV model that combines environmental literacy with other organizational capabilities (e.g., green innovation or environmental risk management). Future researchers could also further explore the interaction between environmental literacy and other resources (such as green leadership or clean technology) using an RBV approach.

This study also has several limitations that could serve as opportunities for future research. One limitation is that this study only used a simple linear regression approach (limitations in variable coverage and methodology), so it did not test the possibility of moderating or mediating variables that could strengthen or weaken the relationship between environmental literacy and green accounting. Therefore, further research could expand the model by adding control variables or using path analysis to gain a more comprehensive understanding.

REFERENCES

Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211. https://doi.org/10.1016/0749-5978(91)90020-T

Ajzen, I. (2002). Perceived behavioral control, self-efficacy, locus of control, and the theory of planned behavior. *Journal of Applied Social Psychology*, 32(4), 665-683. https://doi.org/10.1111/j.1559-1816.2002.tb00236.x

Almeida, R., et al. (2022). Sustainability accounting in small businesses: Challenges and opportunities. *Sustainability Accounting, Management and Policy Journal*, 14(3), 78-94.

Alrazi, B., De Villiers, C., & Van Staden, C. J. (2021). The environmental disclosures of the electricity generation industry: A global perspective. *Journal of Cleaner Production, 298*, 126804. https://doi.org/10.1016/j.jclepro.2021.126804

Barney, J. (1991). Firm resources and sustained competitive advantage. *Journal of Management, 17*(1), 99-120. https://doi.org/10.1177/014920639101700108

Boiral, O., Heras-Saizarbitoria, I., & Brotherton, M. C. (2022). Assessing and improving the quality of sustainability reports: The auditors' perspective. *Business Strategy and the Environment, 31*(1), 418-435. https://doi.org/10.1002/bse.2901

DOI: https://doi.org/10.61487/jssbs.v3i3.181

Byzzanthi, V., & Ermawati, W. (2021). *Green accounting, financial literacy, and financial performance: A case study on Sukaregang Tannery Industrial Center in Garut, West Java Indonesia*.

Dangelico, R. M., & Pontrandolfo, P. (2015). Being 'green and competitive': The impact of environmental actions and collaborations on firm performance. *Business Strategy and the Environment, 24*(6), 413-430. https://doi.org/10.1002/bse.1828

Deegan, C. (2002). Introduction: The legitimising effect of social and environmental disclosures. *Accounting, Auditing & Accountability Journal*, 15(3), 282-311. https://doi.org/10.1108/09513570210435852

Dowling, J., & Pfeffer, J. (1975). Organizational legitimacy: Social values and organizational behavior. *Pacific Sociological Review*, 18(1), 122-136. https://doi.org/10.2307/1388226

Firmansyah, A., & Masruroh, N. A. (2021). SMEs' environmental literacy and green innovation adoption: Evidence from Indonesia. *Journal of Small Business Management, 59*(S1), S102-S128. https://doi.org/10.1111/jsbm.12524

Fishbein, M., & Ajzen, I. (2010). *Predicting and changing behavior: The reasoned action approach*. Psychology Press.

Ghisetti, C., Mancinelli, S., Mazzanti, M., & Zoli, M. (2017). Financial barriers and environmental innovations: Evidence from EU manufacturing firms. *Ecological Economics, 137*, 180-193. https://doi.org/10.1016/j.ecolecon.2017.03.001

Gunarathne, N., & Lee, K. H. (2021). Institutional pressures and corporate environmental management maturity: Does managerial attitude matter? *Sustainability Accounting, Management and Policy Journal, 12*(3), 483-508. https://doi.org/10.1108/SAMPJ-06-2019-0228

Hart, S. L. (1995). A natural-resource-based view of the firm. *Academy of Management Review, 20*(4), 986-1014. https://doi.org/10.5465/amr.1995.9512280033

Herremans, I. M., Nazari, J. A., & Mahmoudian, F. (2016). Stakeholder relationships, engagement, and sustainability reporting. *Journal of Business Ethics, 138*(3), 417-435. https://doi.org/10.1007/s10551-015-2634-0

Jalaludin, D., Sulaiman, M., & Ahmad, N. N. N. (2021). Environmental management accounting practices and environmental performance: Evidence from Malaysia. *Asian Journal of Sustainability and Social Responsibility, 6*(1), 1-18. https://doi.org/10.1186/s41180-021-00050-9

Khan, S. A. R., Yu, Z., & Umar, M. (2022). How environmental awareness and corporate social responsibility practices benefit the enterprise? An empirical study in the context of emerging economy. *Management of Environmental Quality, 33*(1), 1-19. https://doi.org/10.1108/MEQ-02-2021-0039

Larrán Jorge, M., Herrera Madueño, J., & Martínez-Martínez, D. (2018). Competitiveness and environmental performance in Spanish small and medium enterprises: Is there a direct link? *Journal of Cleaner Production, 101*, 26-37. https://doi.org/10.1016/j.jclepro.2015.03.027

Latan, H., Jabbour, C. J. C., de Sousa Jabbour, A. B. L., Wamba, S. F., & Shahbaz, M. (2018). Effects of environmental strategy, environmental uncertainty and top management's commitment on corporate environmental performance: The role of environmental management accounting. *Journal of Business Ethics, 148*(2), 423-441. https://doi.org/10.1007/s10551-016-3028-7

Lindblom, C. K. (1994). The implications of organizational legitimacy for corporate social performance and disclosure. *Critical Perspectives on Accounting*, 5(1), 71-83. https://doi.org/10.1006/cpac.1994.1006

Nugraheni, P., Khasanah, E. N., & Kurniasih, D. (2023). Green accounting implementation in SMEs: Barriers and drivers. *Journal of Accounting in Emerging Economies, 13*(1), 1-22. https://doi.org/10.1108/JAEE-05-2022-0134

OECD. (2022). *SMEs and environmental sustainability: Overcoming barriers to green transition*. OECD Publishing. https://doi.org/10.1787/19934257

Paul, J., Modi, A., & Patel, J. (2016). Predicting green product consumption using theory of planned behavior and reasoned action. *Journal of Retailing and Consumer Services*, *29*, 123-134. https://doi.org/10.1016/j.jretconser.2015.11.006

Qian, W., Hörisch, J., & Schaltegger, S. (2021). Environmental management accounting and its effects on carbon management and disclosure quality. *Accounting, Auditing & Accountability Journal, 34*(7), 1-27. https://doi.org/10.1108/AAAJ-03-2020-4457

Revell, A., Stokes, D., & Chen, H. (2010). Small businesses and the environment: Turning over a new leaf? *Business Strategy and the Environment, 19*(5), 273-288. https://doi.org/10.1002/bse.628

Sari, N., et al. (2021). Environmental disclosure and financial performance in SMEs. *Journal of Environmental Management*, 30(4), 205-220.

Schaltegger, S., & Burritt, R. (2017). Contemporary environmental accounting: Issues, concepts and practice. *Greenleaf Publishing*.

Suchman, M. C. (1995). Managing legitimacy: Strategic and institutional approaches. *Academy of Management Review*, 20(3), 571-610. https://doi.org/10.5465/amr.1995.9508080331

Susanto, A., Meiryani, M., & Soepriyanto, G. (2022). Barriers to green accounting implementation in Indonesian SMEs. *Journal of Sustainability Science and Management, 17*(1), 1-15. https://doi.org/10.46754/jssm.2022.01.001

Tilling, M. V., & Tilt, C. A. (2010). The edge of legitimacy: Voluntary social and environmental reporting in Rothmans' 1956-1999 annual reports. *Accounting, Auditing & Accountability Journal*, 23(1), 55-81. https://doi.org/10.1108/09513571011010600

Wijaya, A., & Suhardjanto, D. (2020). Green accounting practices in Southeast Asian SMEs: A systematic review. *Asian Journal of Business and Accounting, 13*(2), 1-28. https://doi.org/10.22452/ajba.vol13no2.1

Yana, E., Febianti, Y. N., & Fury, N. S. W. (2025). Enhancing Green Accounting Literacy Through The Development of Professional Pdf-Assisted e-Books. *Jambura Economic Education Journal*, *7*(1), 59-74.

Yuriev, A., Boiral, O., Francoeur, V., & Paille, P. (2020). Overcoming the barriers to pro-environmental behaviors in the workplace: A systematic review. *Journal of Cleaner Production*, 246, 118960. https://doi.org/10.1016/j.jclepro.2019.118960

Yusoff, H., Darus, F., & Rahman, S. A. (2019). Environmental literacy and green IT readiness: Evidence from Malaysian SMEs. *Journal of Cleaner Production, 224*, 1-12. https://doi.org/10.1016/j.jclepro.2019.03.237

Zhang, J., Liang, G., & Feng, T. (2023). Simplified green accounting for SMEs: A framework and case study. *Sustainability, 15*(3), 1-18. https://doi.org/10.3390/su15031842