SUSTAINABILITY

Perspektif Bisnis dan Akuntansi

Bambang Tjahjadi
Maya Novitasari
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Nur Astri Sari

JILID 1

SUSTAINABILITY

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JILID 1

UU No 28 Tahun 2014 tentang Hak Cipta

Fungsi dan sifat hak cipta Pasal 4
Hak Cipta sebagaimana dimaksud dalam Pasal 3 huruf a merupakan hak eksklusif yang terdiri atas hak moral dan hak ekonomi.

Pembatasan Pelindungan Pasal 26
Ketentuan sebagaimana dimaksud dalam Pasal 23, Pasal 24, dan Pasal 25 tidak berlaku terhadap:

i. penggunaan kutipan singkat ciptaan dan/atau produk hak terkait untuk pelaporan peristiwa aktual yang ditujukan hanya untuk keperluan penyediaan informasi aktual;
ii. penggandaan ciptaan dan/atau produk hak terkait hanya untuk kepentingan penelitian ilmu pengetahuan;
iii. penggandaan ciptaan dan/atau produk hak terkait hanya untuk keperluan pengajaran, kecuali pertunjukan dan fonogram yang telah dilakukan pengumuman sebagai bahan ajar; dan
iv. penggunaan untuk kepentingan pendidikan dan pengembangan ilmu pengetahuan yang memungkinkan suatu ciptaan dan/atau produk hak terkait dapat digunakan tanpa izin pelaku pertunjukan, produser fonogram, atau lembaga penyiaran.

Sanksi Pelanggaran Pasal 113

1. Setiap orang yang dengan tanpa hak melakukan pelanggaran hak ekonomi sebagaimana dimaksud dalam Pasal 9 ayat (1) huruf i untuk Penggunaan Secara Komersial dipidana dengan pidana penjara paling lama 1 (satu) tahun dan/atau pidana denda paling banyak Rp100.000.000 (seratus juta rupiah).
2. Setiap orang yang dengan tanpa hak dan/atau tanpa izin pencipta atau pemegang Hak Cipta melakukan pelanggaran hak ekonomi pencipta sebagaimana dimaksud dalam Pasal 9 ayat (1) huruf c, huruf d, huruf f, dan/atau huruf h untuk Penggunaan Secara Komersial dipidana dengan pidana penjara paling lama 3 (tiga) tahun dan/atau pidana denda paling banyak Rp500.000.000,00 (lima ratus juta rupiah).

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JILID 1

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***Sustainability*: Perspektif Bisnis dan Akuntansi Jilid 1**

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Daftar Isi

Prakata

Puji dan syukur kami panjatkan ke hadirat Tuhan Yang Maha Esa atas tersusunnya *book chapter* yang berjudul *Sustainability: Perspektif Bisnis dan Akuntansi Jilid 1*. Buku ini dihasilkan dari kolaborasi akademik para akademisi dan praktisi yang mana memiliki komitmen terhadap pengembangan literatur keberlanjutan yang relevan dengan kebutuhan dunia bisnis dan akuntansi. Buku ini disusun untuk menjadi referensi komprehensif yang memadukan teori dan praktik keberlanjutan, memberikan panduan yang mendalam dan aplikatif bagi pembaca.

Buku ini terbagi dalam dua bagian utama. **Jilid pertama** fokus pada landasan teoritis dan pengelolaan keberlanjutan dari perspektif internal. Bab-bab awal membahas konsep dasar keberlanjutan, akuntansi untuk keberlanjutan, serta teori-teori yang mendasari praktik tersebut. Bab-bab selanjutnya mengulas strategi keberlanjutan, implementasi *sustainability management systems*, hingga pelaporan keberlanjutan dari perspektif internal ke eksternal, termasuk pengenalan pada standar global seperti *Global Reporting Initiative* (GRI).

Jilid kedua beralih ke pembahasan yang lebih mendalam tentang pengelolaan keberlanjutan dalam konteks eksternal. Bab-bab ini mengeksplorasi pelaporan terintegrasi, reputasi perusahaan, hingga dampak keberlanjutan dalam pasar modal dan audit. Selain itu, isu investasi bertanggung jawab secara sosial, audit keberlanjutan, serta dampak keberlanjutan terhadap pajak turut diulas. Bagian ini ditutup dengan refleksi kritis dan pandangan masa depan, memberikan perspektif strategis bagi pembaca untuk mengembangkan solusi keberlanjutan yang inovatif dan relevan.

Kami berharap buku ini dapat menjadi referensi penting bagi akademisi, praktisi, mahasiswa, dan pembuat kebijakan yang ingin memahami lebih dalam tentang keberlanjutan dalam berbagai konteks. Semoga buku ini dapat memberikan kontribusi yang berarti bagi literatur akademik, sekaligus menjadi panduan praktis dalam mengimplementasikan prinsip keberlanjutan.

Akhir kata, kami mengucapkan terima kasih yang tulus kepada para penulis, editor, dan seluruh pihak yang telah berkontribusi dalam penyusunan buku ini. Semoga buku ini dapat memberikan manfaat yang luas dan berkelanjutan bagi pembaca di berbagai kalangan.

Surabaya, November 2025

Panitia Penyusun

BAB I
Keberlanjutan dalam Ekosistem Bisnis

A. Manajemen Strategi dalam Keberlanjutan

1. Manajemen Strategis dalam Konteks Keberlanjutan

Lingkungan bisnis yang berubah dengan cepat saat ini membutuhkan ketangkasan strategis sebagai kemampuan penting bagi organisasi yang ingin tetap kompetitif dan relevan. Dengan mendorong inovasi organisasi, perusahaan dapat beradaptasi lebih cepat terhadap tantangan dan peluang yang muncul, menyelaraskan operasi mereka dengan tujuan keberlanjutan dan berkontribusi pada pencapaian Tujuan Pembangunan Berkelanjutan (SDGs) yang lebih berdampak (Yildiz & Aykanat, 2021). Kemampuan untuk berinovasi dan melakukan perubahan yang cepat dan terfokus sangat penting tidak hanya untuk keberhasilan jangka pendek namun juga untuk memastikan keberlanjutan jangka panjang (Murthy, 2012). Dengan mengintegrasikan strategi *agile*, organisasi dapat mendorong pertumbuhan berkelanjutan (Nejatian et al., 2019) sekaligus berkontribusi terhadap agenda global yang memperhatikan aspek lingkungan, sosial, dan ekonomi, sebagaimana diuraikan dalam SDGs.

Bagi organisasi yang berkomitmen terhadap pertumbuhan berkelanjutan, menerapkan strategi yang *agile* berarti menciptakan budaya yang memprioritaskan inovasi berkelanjutan sambil tetap setia pada tujuan keberlanjutan (Yildiz & Aykanat, 2021). Hal ini memerlukan pengembangan model bisnis yang fleksibel

BAB II
Akuntansi untuk *Sustainability*

Globalisasi saat ini telah meningkatkan taraf hidup banyak orang di seluruh dunia. Hal ini dapat meningkatkan teknologi modern, teknologi informasi dan perdagangan di seluruh dunia. Terlepas dari aspek-aspek positif ini, globalisasi telah menimbulkan sejumlah kekhawatiran. Globalisasi juga menyebabkan peningkatan konsumsi dan peningkatan persaingan, yang diikuti dengan perkembangan ekonomi global. Meningkatnya tingkat produksi dan konsumsi berdampak besar terhadap lingkungan. Penelitian menunjukkan bahwa transportasi bertanggung jawab atas 75 persen emisi karbon dioksida di seluruh dunia (Bebbington & Unerman, 2018). Konsumsi yang tidak terkendali dan industrialisasi di seluruh dunia juga meningkatkan emisi karbon dioksida dan zat-zat berbahaya bagi lingkungan, seperti penggundulan hutan dan monokultur, penangkapan ikan berlebihan di laut dan pengurangan keanekaragaman hayati. Peningkatan suhu di bumi sebagai akibat dari peningkatan emisi karbon dioksida akibat industrialisasi menyebabkan perubahan curah hujan, kenaikan permukaan air laut dan mencairnya gletser dan salju. Ini semua merupakan tanda-tanda nyata dari perubahan iklim yang sedang berlangsung. Untuk mengurangi perubahan iklim, aktivitas seperti pembakaran bahan bakar fosil dan penggundulan hutan harus dikurangi. Langkah-langkah melawan perubahan iklim harus diambil untuk memastikan *development sustainability*.

A. *Sustainability*

Istilah "*sustainability*" dan "*development sustainability*" semakin sering digunakan, untuk memahaminya, maka

BAB III
Teori dalam *Sustainability*

Sustainability atau yang biasa dikenal dengan keberlanjutan, pertama kali muncul sebagai konsep penting dalam laporan *Brundtland Commission* yang diterbitkan oleh World Commission on Environment and Development (WCED) pada tahun 1987 dengan judul "*Our Common Future*". Laporan ini menekankan perlunya pembangunan yang memenuhi kebutuhan saat ini tanpa mengorbankan kemampuan generasi mendatang untuk memenuhi kebutuhan mereka sendiri, yang selanjutnya dikenal sebagai istilah pembangunan berkelanjutan (Brundtland & Khalid, 1987). Namun, selain menetapkan konsep tersebut, laporan ini juga menempatkan berkelanjutan ke dalam aspek politik (Hardy et al., 2002), sehingga mempengaruhi pemerintah, akademisi, masyarakat, industri, LSM, individu, termasuk perusahaan.

Konsep keberlanjutan terus berkembang seiring dengan meningkatnya kekhawatiran masyarakat akan dampak manusia terhadap lingkungan. Keberlanjutan mulai diakui secara global terutama sejak disepakatinya SDGS. SDGS merupakan 17 tujuan global tahun 2030 yang disepakati oleh 193 negara anggota PBB pada tahun 2015 (United Nations, 2023). Adopsi SDGs oleh berbagai negara tersebut mendorong sektor bisnis untuk turut serta dalam upaya keberlanjutan. Selain karena bentuk dukungan terhadap tujuan global dan nasional, perusahaan mulai menyadari pentingnya mengintegrasikan konsep keberlanjutan dalam strategi bisnis mereka. Manfaat yang diperoleh dari integrasi tersebut yaitu selain memenuhi tanggung jawab sosial dan lingkungan, tetapi juga memberikan peningkatan keunggulan kompetitif berkelanjutan, peningkatan kinerja keuangan, kepuasan pelanggan, keterlibatan dan komitmen karyawan, serta kelangsungan hidup jangka panjang

BAB IV

Akuntansi untuk *Sustainability* dalam Praktik (Perspektif Internal

A. Akuntansi dan Pengendalian Manajemen untuk Keberlanjutan

Di bidang akuntansi dan keberlanjutan, sebagian besar yang dipelajari adalah apa yang dilaporkan dalam laporan eksternal. Namun, kita tidak banyak mengetahui tentang bagaimana perusahaan benar-benar memperhitungkan, mengelola, dan mengendalikan penciptaan nilai berkelanjutan secara internal. Bab ini terutama membahas tentang pekerjaan internal dengan merancang dan menggunakan akuntansi manajemen dan kontrol untuk keberlanjutan, dan bagaimana hal itu terkait dengan laporan eksternal yang disediakan. Alasan ketidakseimbangan antara frekuensi wacana akademis internal dan eksternal mungkin karena lebih mudah untuk memeriksa isi laporan eksternal daripada mendapatkan akses untuk mempelajari bagaimana praktik akuntansi manajemen dan kontrol untuk keberlanjutan di dalam perusahaan. Namun, sebelum kita mempelajari lebih dalam mengenai hal ini, pertama-tama penulis akan menunjukkan bagaimana mendefinisikan dan melihat subjek ini.

Pada dasarnya, istilah akuntansi manajemen dan istilah pengendalian manajemen dalam literatur akademis digunakan untuk hal yang hampir sama dan untuk hal yang berbeda. Dalam bab ini dan bab berikutnya, kedua istilah ini digunakan bersama-sama sebagai 'akuntansi manajemen dan

BAB V
Management Accounting and Control for Sustainability

Dalam beberapa dekade terakhir, isu keberlanjutan telah menjadi fokus utama dalam berbagai sektor industri. Namun, bidang akuntansi dan keberlanjutan, terutama lebih banyak mempelajari terkait pelaporan eksternal perusahaan. Pemahaman tentang bagaimana perusahaan secara internal memperhitungkan, mengelola, dan mengendalikan penciptaan nilai berkelanjutan masih terbatas (Beusch 2020). Untuk mengevaluasi manfaat dari strategi keberlanjutan, perusahaan membutuhkan sistem akuntansi manajemen yang mampu menghasilkan, menganalisis, dan mengendalikan kinerja lingkungan, sosial, dan ekonomi.

Akuntansi manajemen dan pengendalian manajemen merupakan dua istilah yang sering ditemukan dalam hal yang hampir sama maupun hal yang berbeda (Beusch 2020). Akuntansi manajemen berfokus pada penyediaan informasi keuangan dan non-keuangan yang relevan untuk mendukung manajemen dalam perencanaan strategis, pengambilan keputusan, dan pengendalian operasional. Di sisi lain, pengendalian manajemen lebih menekankan pada sistem dan proses yang dirancang untuk memastikan bahwa tujuan strategis perusahaan tercapai melalui pengawasan dan evaluasi kinerja. Dalam bab ini, kedua istilah ini diterapkan bersama sebagai 'akuntansi dan pengendalian manajemen'. Pendekatan ini bertujuan untuk menggambarkan sifat saling terkait dan sering kali dapat dipertukarkan dari kedua konsep tersebut. Penjelasan tersebut mencerminkan bahwa akuntansi manajemen dan pengendalian manajemen tidak hanya

BAB VI
Sustainability Strategy and SGDs

Dunia saat ini menghadapi berbagai tantangan besar yang saling terkait, seperti kemiskinan, ketidaksetaraan, dan perubahan iklim. Untuk mengatasi masalah-masalah ini dan menciptakan masa depan yang berkelanjutan, diperlukan upaya global yang terkoordinasi.

Sustainable Development Goals (SDGs) atau Tujuan Pembangunan Berkelanjutan adalah kumpulan 17 tujuan global yang ditetapkan oleh PBB pada tahun 2015, dengan tujuan mencapai masa depan yang lebih baik dan lebih berkelanjutan untuk semua orang pada tahun 2030. Tujuan-tujuan ini mencakup berbagai isu, termasuk kemiskinan, ketidaksetaraan, perubahan iklim, degradasi lingkungan, perdamaian, dan keadilan.

SDGs berfungsi sebagai panduan untuk tindakan, mendorong negara-negara, bisnis, dan masyarakat sipil untuk bekerja sama dalam mengatasi tantangan terbesar yang dihadapi dunia. Berbeda dengan pendahulunya, *Millennium Development Goals (*MDGs), SDGs lebih inklusif dengan menargetkan tidak hanya negara-negara berkembang tetapi juga negara-negara maju. Hal ini mempromosikan pendekatan yang lebih komprehensif terhadap pembangunan berkelanjutan.

Adapun 17 SDGs tujuan yaitu:

1. ***Goal 1: No poverty* (Tanpa Kemiskinan)**
   Mengakhiri kemiskinan dalam segala bentuknya di mana-mana.
2. ***Goal 2: Zero hunger* (Tanpa Kelaparan)**
   Menghapuskan kelaparan, mencapai ketahanan pangan dan peningkatan gizi dan mempromosikan *sustainable agriculture.*

BAB VII
Sustainability Management System and Proccesses

A. Pentingnya *Sustainability Management*

Dalam kondisi bisnis saat ini, pembangunan berkelanjutan telah dianggap sebagai keunggulan kompetitif dengan perspektif profitabilitas yang lebih luas, yang mencakup hasil sosial dan lingkungan. Praktik manajemen keberlanjutan membantu perusahaan mencegah risiko, mengidentifikasi peluang, dan membangun profil keberlanjutan. Namun, manajemen keberlanjutan masih sedikit ditangani dari sudut pandang operasional dan nilai tambah bagi perusahaan, dan masih lebih banyak dikaitkan dengan komunikasi dan peningkatan citra perusahaan. Ada beberapa alasan untuk hal ini; oleh karena itu, praktik berkelanjutan yang bersifat seremonial atau simbolik hanya memenuhi kepuasan pemangku kepentingan yang dangkal dan bersifat jangka pendek (Sroufe, 2017). Pendekatan terhadap keberlanjutan mengharuskan seluruh elemen yang terkait dengan keberlanjutan ditangani secara bersamaan, bukan secara terpisah-pisah. Oleh karena itu, penting untuk mengetahui bagaimana keberlanjutan dicapai, dipantau, dan dikelola demi daya saing perusahaan (Silva et al., 2020).

Pengembangan strategi keberlanjutan harus menjadi tujuan perusahaan untuk memperbaiki struktur organisasinya dan mengintegrasikan strateginya agar lebih berorientasi pada keberlanjutan. Untuk tujuan tersebut, penting untuk meningkatkan keberlanjutan dalam praktik operasi dan manajemen pemangku kepentingan. Di antara berbagai alat

BAB VIII
Reporting Sustainability (dari Perspektif Internal ke Eksternal)

A. Pelaporan Keberlanjutan

Pelaporan keberlanjutan merupakan pengungkapan yang dilakukan perusahaan terkait dengan kinerja sosialnya. Beberapa poin penting yang diungkapkan dalam pelaporan keberlanjutan perusahaan berfokus kepada upaya transparansi, akuntabilitas, dan sekaligus menjadi alat pengkomunikasian kepada pemangku kepentingan perusahaan (Vurro & Perrini, 2011). Secara detail, tujuan penting keberlanjutan adalah sebagai berikut (Adams & Abhayawansa, 2022; Adaui, 2020; Băndoi et al., 2021; Searcy & Buslovich, 2014):

1. Menangani masalah transparansi yang menunjukkan komitmen perusahaan terhadap praktik keberlanjutan.
2. Menangani masalah akuntabilitas untuk menunjukkan tanggung jawab perusahaan atas dampak yang ditimbulkannya terhadap masalah lingkungan dan sosial.
3. Memberikan informasi yang relevan untuk pemangku kepentingan agar dapat membuat keputusan.
4. Meningkatkan kinerja dengan menemukan area-area yang perlu diperbaiki.

B. Manfaat Pelaporan keberlanjutan

Meskipun menjadi sebuah kewajiban bagi perusahaan untuk menyusun dan melaporkan, pelaporan keberlanjutan juga membawa manfaat bagi perusahaan. Berikut beberapa

BAB IX
Sustainability dalam Standar Global

A. *Sustainability*

Sustainability adalah topik yang sangat penting dalam perekonomian global saat ini. Perusahaan-perusahaan di seluruh dunia mengambil langkah-langkah untuk memastikan bahwa operasi mereka sejalan dengan standar *sustainability* internasional. Hal ini termasuk mengurangi karbon, menggunakan sumber energi terbarukan, dan bekerja sama dengan pemasok untuk memastikan bahan-bahan mereka berasal dari sumber yang etis.

Pelaporan keberlanjutan telah menarik minat yang meningkat dalam beberapa tahun terakhir. Dalam mengambil keputusan investasi, misalnya, investor institusi lebih mengandalkan data non-keuangan, termasuk metrik keberlanjutan, selain laporan keuangan tradisional. Perusahaan asuransi, manajer aset, dan bank juga menyerukan peningkatan kualitas dan konsistensi dalam pengungkapan keberlanjutan agar mereka dapat mengambil keputusan bisnis dengan informasi yang relevan dan andal.

Selama beberapa tahun terakhir, telah terjadi peningkatan inisiatif pelaporan keberlanjutan yang sering kali melibatkan informasi non-keuangan. Sejumlah besar kerangka kerja, metodologi, dan metrik pelaporan keberlanjutan telah dikembangkan untuk memenuhi kebutuhan informasi komunitas investasi yang terus berkembang dan sebagai respons terhadap ekspektasi publik yang lebih luas terhadap peran dunia usaha dalam masyarakat.

BAB X
Global Reporting Initiative

A. Sejarah GRI

Selama dekade terakhir, laporan keberlanjutan telah menjadi praktik standar bagi organisasi. Berdasarkan hasil survei KPMG (2022), tingkat pelaporan keberlanjutan pada perusahaan N100 (100 perusahaan teratas berdasarkan pendapatan di 58 negara, wilayah, dan yurisdiksi) sebanyak 79%, sedangkan pada perusahaan G250 (250 perusahaan dengan pendapatan terbesar dari Fortune 500 tahun 2021) mencapai 96%. Hingga tahun 2022, sebagian besar laporan berkelanjutan mengacu pada standar GRI dan SASB. GRI memiliki posisi dominan dalam penetapan standar pelaporan keberlanjutan (de Villiers et al., 2022). Sesuai dengan hasil penelitian KPMG (2022), GRI merupakan standar pelaporan yang paling banyak digunakan di dunia.

GRI (*Global Reporting Initiative*) adalah organisasi internasional yang didirikan di Boston, Amerika pada tahun 1997. Pendirian GRI merupakan bentuk tindak lanjut atas dampak kerusakan lingkungan akibat tumpahan minyak yang dilakukan oleh Exxon Valdez. GRI didirikan dalam rangka menciptakan masa depan yang berkelanjutan melalui transparansi dan tanggung jawab organisasi atas dampak yang ditimbulkannya. GRI mengembangkan standar global yang berorientasi pada *shareholder* (*shareholder-oriented*) untuk membantu organisasi melaporkan dampak atas aktivitas yang ditimbulkannya yang mencakup aspek ekonomi, sosial, dan tata kelola (de Villiers et al., 2022).

Pada tahun 2000, Pedoman GRI (G1) diterbitkan sebagai pedoman global yang pertama untuk laporan

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Profil Penulis

Prof. Dr. Bambang Tjahjadi, SE., MBA., Ak., CMA., CPM., CA. adalah Guru Besar Akuntansi Manajemen di Fakultas Ekonomi dan Bisnis Universitas Airlangga dan seorang konsultan profesional. Riwayat pendidikan tingginya dimulai dari tingkat D-3 di Universitas Widya Mandala pada tahun 1979, kemudian melakukan penyetaraan sarjana ekonomi di Universitas Airlangga pada tahun 1984. Prof. Bambang meraih gelar Master of Business Administration di Western Carolina University, dan kembali melanjutkan melanjutkan gelar doktoralnya di Universitas Airlangga. Selama karirnya sebagai dosen senior, Prof. Bambang Tjahjadi tercatat telah mempublikasikan sekitar 20 penelitiannya. Salah satu penelitian terbarunya di tahun 2021 berjudul "The Role of Intellectual Capital in the Development of Financial Technology in the New Normal Period in Indonesia". Beliau juga merupakan member dari berbagai lembaga asosiasi seperti Indonesia Marketing Association (IMA), Certified Management Accountant (CMA) Australia, Indonesia Performance Management Society (IPMS), Beta Gamma Sigma, USA, Ikatan Akuntan Indonesia (IAI), dan banyak lagi. Beliau mengajar Akuntansi manajemen, Issue strategie management accounting, Market based Accounting research, Corporate Governance dan sustainability serta Beliau mengajar program reguler Corporate Strategic Planning and Organizational Agility di Airlangga Executive Education Center.

Dr. Maya Novitasari, S.E., M.Ak., CPFR. lahir di Surabaya pada tanggal 5 November 1987. Gelar Sarjana Ekonomi tahun 2009 dan Magister Akuntansi tahun 2014 diperoleh dari Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, UPN "Veteran" Jawa Timur. Gelar Doktor Ilmu Akuntansi diperoleh dari Fakultas Ekonomi dan Bisnis, Universitas Airlangga tahun 2023. Dosen tetap pada Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun sejak tahun 2016. Mengampu mata kuliah Metodologi Penelitian, Akuntansi Manajemen, Akuntansi Keuangan Menengah, Akuntansi Keuangan Syariah, Bank dan Lembaga Keuangan Lain, Statistik dan lain-lain.

Aktif sebagai narasumber seminar dari Universitas lain. Aktif pada publikasi penelitian mengenai Akuntansi Lingkungan, Akuntansi Syariah dan Akuntansi Keuangan terindeks Scopus, WOS, Sinta, DOAJ, Copernicus dan Google Scholar. Dan juga aktif sebagai reviewer pada beberapa jurnal yang terindeks Scopus, Sinta dan WOS.

Pengalaman kerja sebelum menjadi dosen adalah Staff Export pada PT. Kopi Toba Mas Indonesia di Surabaya tahun 2009, Staff Compliance pada Bank Shinhan (dulu Bank CNB) di Surabaya tahun 2010-2011 dan Staff Relationship Officer divisi High End Commercial Banking pada Bank CIMB Niaga di Surabaya tahun 2011-2014.

Sigit Kurnianto, S.E., M.S.A., Ak., CA., SAS., CGAE., ASEAN CPA, lahir di Surabaya pada 24 Agustus 1985, adalah seorang dosen di Universitas Airlangga sekaligus Direktur Eksekutif Ikatan Akuntan Indonesia (IAI) Wilayah Jawa Timur. Ia juga menjabat sebagai Sekretaris Airlangga Executive Education Center (AEEC) dan Ketua Bidang Pengabdian Masyarakat di Laboratorium Pengkajian dan Pengembangan Akuntansi FEB Unair. Menyelesaikan pendidikan S-1 di Universitas Airlangga dengan skripsi mengenai implementasi budgetary control, serta meraih gelar S-2 di Universitas Brawijaya dengan tesis tentang luas pengungkapan dan dampaknya terhadap asimetri informasi, Sigit aktif berkontribusi dalam berbagai penelitian dan publikasi, seperti di *Polish Journal of Management Studies* dan *Journal of Academic Ethics*. Beberapa buku yang telah ditulisnya antara lain *Modul Financial Accounting with IFRS* dan *Pengelolaan Keuangan Daerah Terpadu*. Selain itu, ia juga terlibat dalam penyusunan pedoman akuntansi berbasis IFRS untuk berbagai institusi, seperti RSUD, PTPN XI, dan Pelindo III, serta mendukung kebijakan publik melalui pengembangan roadmap penelitian di Universitas Terbuka. Dengan berbagai pengalaman akademik dan profesional, ia terus berkontribusi dalam bidang akuntansi, keuangan, dan pengembangan sumber daya manusia.

DIEN AJENG FAUZIAH, S. E., M. Ak., CSRS., CSRA. Lahir di Bengkulu pada tanggal 17 November 1990 merupakan Dosen Tetap di Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Bhayangkara Surabaya sejak Juli 2023. Pada tahun 2008 menempuh pendidikan tingkat perguruan tinggi tingkat Strata 1 pada Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Bengkulu sampai tahun 2012. Pada tahun 2013 hingga April 2017 bekerja sebagai *Frontliner* Bank Muamalat Indonesia Kantor Cabang Palangkaraya dan Kantor Cabang Pembantu Kahayan, Kalimantan Tengah. Pada Juli 2017 hingga 2018 melanjutkan studi Pendidikan Profesi Akuntansi (PPAk) FEB UB serta melanjutkan studi Strata 2 Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Brawijaya pada tahun 2018-2020. Pada tahun 2019 mengikuti *Certified Sustainability Reporting Specialist* (CSRS) dilanjutkan tahun 2020 pelatihan *Certified Sustainability Reporting Assurer* (CSRA) yang diberikan oleh The Institute of Ceritified Sustainability Practitioners (ICSP).

Yana Ermawati adalah seorang akademisi dan penulis yang lahir di Trenggalek pada 24 Agustus 1979. Saat ini, ia merupakan mahasiswi Program Doktor Ilmu Akuntansi di Universitas Airlangga, Surabaya. Sebelumnya, ia menyelesaikan pendidikan Magister Science di bidang Manajemen Keuangan pada Universitas Yapis Papua (2016) dan meraih gelar Sarjana Ekonomi dari universitas yang sama (2011). Sejak 2016, Yana aktif sebagai dosen di Fakultas Ekonomi dan Bisnis Universitas Yapis Papua dan menjabat sebagai Wakil Rektor II sejak 2018. Di bidang penulisan, ia telah menghasilkan beberapa buku, di antaranya *Pengantar Akuntansi* (2017), *Kewirausahaan Sosial pada Pekerja Sosial di Kota Jayapura* (2021), *Management Keuangan (Teori dan Soal Pembahasan)* (2022), *Tata Kelola Penelitian di Era Digital untuk Akademisi, Peneliti, dan Praktisi* (2022), serta *Akuntansi Koperasi dan UMKM* (2023). Dengan pengalaman dan dedikasinya di dunia akademik, ia terus berkontribusi dalam pengembangan ilmu akuntansi dan manajemen keuangan, khususnya di Papua.

Yuni Shara, SE, M.Si. CBV, CIIQA, CIQaR lahir di Medan, 14 Juni 1994 menyelesaikan Pendidikan Sarjana Akuntansi pada Universitas Sumatera Utara Tahun 2016, Kemudian penulis melanjutkan pasca sarjana jurusan Akuntansi Universitas Sumatera Utara dan menyelesaikan S-2 pada tahun 2018. Saat ini penulis sedang menjalankan studi Program Doktoral Ilmu Akuntansi. Penulis bekerja sebagai Dosen di Fakultas Ekonomi Jurusan Akuntansi di Universitas Muslim Nusantara Al Washliyah.

Tirza Oktovianti Lenggono, SE, M.Ak lahir di Ambon 18 Oktober 1984, Penulis merupakan salah satu Dosen di Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Pattimura Ambon. Penulis menyelesaikan S-1 di UBAYA. Mendapat gelar S-2 di UNAIR. Penulis juga menulis Buku Ajar Manajemen Keuangan. Mendapatkan sertifikasi profesi CRA (Certified Risk Associate), CRP (Certified Risk Profesional) dan CRMP (Certified Risk Manajemen Profesional). Anggota dari ADAI (Asosiasi Dosen Akuntansi Indonesia) Cabang Maluku dan ISEI (Ikatan sarjana Ekonomi Indonesia) Cabang Maluku. Tim SPI (Satuan Pengawas Intern) Universitas Pattimura dan menangani manajemen risiko di Universitas Pattimura. Menjadi staf pengajar di Universitas Terbuka tahun 2018-2019. Dan mengajar di PSDKU (Program Studi Diluar Kampus Utama) Kabupaten Kepulauan Aru dan Maluku Barat Daya.

Vera Oktari adalah penulis pada Bab IX. Penulis lahir di Pekanbaru Tahun 1984 dan merupakan mahasiswa pada program Doktor Ilmu Akuntansi di Universitas Airlangga pada saat buku ini ditulis. Penulis merupakan salah satu anggota Ikatan Akuntan Indonesia sejak tahun 2010 sampai dengan sekarang. Penulis juga merupakan dosen di Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Riau di Pekanbaru, Provinsi Riau.

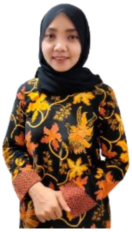
Susanna Hartanto, S.E., M.M., M.L.S. Int Tax menyelesaikan pendidikan S-1 di Fakultas Ekonomi, Jurusan Akuntansi Universitas Katolik Widya Mandala Surabaya dengan predikat cumlaude. Setelah lulus, bekerja di Kantor Akuntan Publik Ernst & Young sampai dengan Tahun 2005. Kemudian bekerja di berbagai perusahaan tembakau hingga saat ini dari posisi staf di divisi accounting dan tax hingga manajerial level di sebuah perusahaan multinasional tembakau. Sejak 2009 hingga saat ini bekerja sebagai part time tax consultant bersama beberapa rekan untuk menambah pengalaman perpajakan di berbagai industri.

Pada Tahun 2011 melanjutkan S-2 di Magister Manajemen, Universitas Katolik Widya Mandala Surabaya dan lulus pada tahun 2012 dengan predikat cumlaude. Sejak Tahun 2014 hingga saat ini mengajar di Fakultas Vokasi dan Fakultas Bisnis Universitas Katolik Widya Mandala. Pada Tahun 2019 berkesempatan untuk menjadi reviewer di program Internasional Taxation di Texas A&M University, USA selama kurang lebih dua tahun. Tahun 2020 mengikuti course International Tax Law yang diselenggarakan oleh Leiden Universiteit. Pada Tahun 2022 menyelesaikan pendidikan Master of Legal Studies, konsentrasi pada International Taxation dengan beasiswa dari Texas A&M University, USA dengan predikat summa cumlaude.

Susanna Hartanto, S.E., M.M., M.L.S. Int Tax graduated from Business Faculty of Widya Mandala Catholic University, Surabaya, major in accounting with cumlaude predicate. Then she worked for Big four Public Accounting Firm - Ernst & Young until 2005. Then she moved to tobacco industry and worked for several tobacco companies from staff in accounting & tax department until managerial level in a multinational tobacco company. Since 2009 until now she also has been working as part time tax consultant with some partners to add taxation and accounting knowledge in various industry.

In 2011 she took Master of Management Program at Widya Mandala Catholic University, Surabaya and graduated in 2012 with cumlaude predicate. Since 2014 until now she has been teaching Business & Vocational Faculties at Widya Mandala Catholic University. In 2019 she had opportunity as reviewer in International Taxation Program at Texas A&M University, USA for about two years. In 2020 she also joined International Tax Law

Course which was held by University of Leiden (Leiden Universiteit). In 2022 she graduated from Master of Legal Studies, with International Taxation concentration with scholarship from Texas A&M University, USA with summa cumlaude predicate.



Nur Astri Sari adalah dosen di Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Lambung Mangkurat (FEB ULM). Penulis menyelesaikan pendidikan S-1 Akuntansi, S-2 Magister Akuntansi, dan Program Studi Profesi Akuntan (PPAk) di FEB Universitas Indonesia. Saat ini, penulis sedang menempuh pendidikan S-3 Akuntansi di FEB Universitas Airlangga. Penulis juga telah menulis buku Pengantar Akuntansi Manajemen. Selain itu, penulis juga aktif di organisasi profesi sebagai Pengurus di Ikatan Akuntan Indonesia Wilayah Kalimantan Selatan.

Sustainability hadir sebagai referensi komprehensif yang terbagi dalam dua buku, dirancang untuk membantu pembaca memahami, menerapkan, dan mengevaluasi prinsip keberlanjutan dalam berbagai aspek bisnis dan akuntansi. Buku ini menyajikan perpaduan antara teori, praktik, dan standar global yang relevan dengan keberlanjutan di era modern.

Pada jilid 1 buku ***Sustainability*** berfokus pada fondasi dan pengelolaan keberlanjutan dalam ekosistem bisnis. Bab-bab awal menjelaskan konsep keberlanjutan, akuntansi keberlanjutan, serta teori-teori utama yang mendasarinya. Pembahasan berlanjut ke penerapan akuntansi untuk keberlanjutan dari perspektif internal, mencakup akuntansi manajemen, pengendalian, serta strategi keberlanjutan yang terkait dengan Tujuan Pembangunan Berkelanjutan (SDGs). Selain itu, buku ini mengeksplorasi sistem manajemen keberlanjutan, pelaporan keberlanjutan dari perspektif internal ke eksternal, hingga pengenalan standar global seperti *Global Reporting Initiative* (GRI). Buku ini memberikan landasan teoritis yang kuat serta wawasan praktis bagi pembaca dalam memahami keberlanjutan secara holistik.

Pada jilid 2 buku ***Sustainability*** memperluas fokus pada aspek keberlanjutan yang lebih spesifik dan terintegrasi, dengan menyoroti pengelolaan kinerja keberlanjutan, sustainability rating, dan reputasi perusahaan. Bab-babnya mencakup pelaporan terintegrasi, komunikasi akuntansi keberlanjutan, hingga dampak keberlanjutan dalam pasar modal dan audit. Isu investasi yang bertanggung jawab secara sosial, audit keberlanjutan, dan pajak juga menjadi perhatian, memberikan pandangan luas tentang bagaimana keberlanjutan memengaruhi keputusan bisnis dari perspektif eksternal. Buku ini ditutup dengan refleksi kritis dan pandangan masa depan, menawarkan pembaca wawasan strategis untuk mengembangkan praktik keberlanjutan yang lebih baik.

Secara keseluruhan, ***Sustainability*** ini dirancang untuk akademisi, praktisi, mahasiswa, dan pembuat kebijakan yang ingin memperdalam pemahaman mereka tentang pengelolaan keberlanjutan dalam dunia bisnis dan akuntansi.

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