

Environmental Awareness and The Role of Public Accounting Professional Bodies in Indonesia: A Brief Reflection

Ria Sandra Alimbudiono

Dwi Suhartini

Doctoral Student of Department of Accountancy
Airlangga University, Indonesia

Abstract

This study aims to give an insight about environmental awareness from public accountant and the role of Indonesian accounting professional bodies in ensuring professional sustainability. A naturalistic method was applied to get deep understanding about the perspectives of the boards of professional bodies as a representation from the condition of public accountants in general. Data collection methods used in this study were interviews and focus group discussion. The findings highlight a variety of perspectives on knowledge of environment, interest in environmental accounting and moral responsibility on environmental damage. This variation shows different levels of awareness and it is mainly caused by the lack of law enforcement and no mandatory standards on environmental issues. This condition will threat legitimacy of accounting profession and finally, be able to endangered professional accounting sustainability. Limitations are about the scope and sample, which provide insights of the boards of public accountant professional bodies on environmental accounting issues. Future studies should be done on other accounting fields such as environmental audit, environmental accounting and reporting and environmental costing

Keywords: *accounting professional bodies, environmental awareness, professional sustainability*

Introduction

The environmental awareness in the society including the accountants is still low. (Jones, 2010; Lodhia, 2003; Nyquist, 2003). This is in line with the data from Ministry of Life Environment which showed that in 2011 and 2012, there were 1.002 and 1.317 companies participating in the PROPER (Penilaian Peringkat Kinerja Perusahaan untuk Pengelolaan Lingkungan/Evaluation of the Company Performance Rating for the Environmental Management) (MenLH, 2012). The same phenomenon can be seen in other conditions in which not all companies report the environmental activities as the form of the public accountability. (Shauki, 2011; Susilo, 2008). In ad-

dition, Hackston dan Milne (2006) in Jones (2010, p. 124) also state : *“to date, however, there still exists no universally accepted theoretical framework of corporate social accounting” (includes environmental accounting)*.

Therefore, it is urgent for the accountants as the business information provider, including environmental information, to play strategic roles in order to save the environment (Lodhia, 2003).

The problem is whether the accountants have had the understanding and awareness about environmental accounting and reporting. This question arouses the curiosity and needs to do some research in depth. The former studies show that even though System of Integrated Environmental and Economic Account (SEEA) has been developed by United Nations Statistical Division (UNSTAT) and the concept, classification and methods of environmental accounting have been issued in a handbook entitled Integrated Environmental and Economic Accounting (Bartelmus & Tongeren, 1994), but William et al. (2010) reported about the minimum roles played by the accountants in *sustainability reporting*. Jones (2010) found that there was an urgency to measure the impact of environment but the development of accountancy at present is not adequate. Meanwhile Fleischman & Schuele (2006) stated that the environmental awareness has not been adequate yet and therefore, it is important to give the environmental accounting education since college or university level in the efforts to accelerate the environmental awareness among the accountants. Furthermore, Dixon et al. (2004) identified that specific characteristics of environmental auditors are needed. The results of previous studies also strengthen the importance of this study. Moreover, so far, there is no study which has been conducted to discuss the environmental awareness and the role of accounting profession body in Indonesia openly and completely. Therefore, to address the gap, this study was conducted to capture information about (1) the portraits concerning the environmental awareness by the accountants, (2) the role of the professional body of public accountants in encouraging the environmental awareness.

Naturalistic approach (Tomkins & Groves, 1983) was used in this study to find out “what is going here” and to focus the research more closely on the environmental awareness of the accountants and to give greater insights on the role of accounting professional body. In the end, the results of the study was expected to contribute to the assurance of professional sustainability (the sustainability of accountant professions, which can be adapted to various demands of services by the stakeholders) (AICPA, 2011; IFAC, 2006; Winn, 2011).

The following parts of this article will discuss literature review related to environmental awareness, environmental accounting and the role of the professional body. The research design is presented first and followed by findings and discussions. Finally the conclusions will be proposed at the end.

Literature Review

Accountants' Environmental Awareness

The environmental awareness by the accountants is defined as adequate willingness to participate in keeping the environment preserved. This is a concept newly developing. In Indonesia, this concept was advocated in the 1990s. Therefore, up to now, many public accountants in Indonesia think that accounting deals and identical with numbers. Often, if there is no number in the statement, it is not the domain of accountancy (Jones, 2010; Sukoharsono, 2011). That opinion is an indication that there is urgency for opening a discourse for the accountants to emphasize the ontology that accountancy is the information, including environmental information (Burrit, 2004) and this should be disseminated appropriately (Susilo, 2008).

Awareness is the beginning of willingness and competence to implement it (Dahle & Eric, 2001; Zulkifli, Telford, & Mamott, 2007). Therefore, the study of Nyquist (2003) stated in his study that environmental awareness is needed to enable the implementation of the environmental accountancy, and this will come into existence if there is a strong trigger to force the existence of the environmental awareness. The trigger can be created from external and internal condition. The restless effects of global warming make all creatures, including the accountants, aware that there is something wrong in managing the Earth. Meanwhile, Dixon et al. (2004) indicated an urgency to increase the environmental awareness in the mind of the industrialists who need the services of environmental auditing, calculation of environmental cost and disclosure of the environmental activities.

The next triggers can be seen in the research done by Dahle and Eric (2001), Dixon, Gehan, Mousab, and Woodhead (2004), Fleischman and Schuele (2006) and Hancock et al. (2009) who discussed the importance of increasing the environmental awareness since university level. Moreover, Zulkifli et al. (2007) conducted research on environmental awareness of the accountants and accounting educators. While (Jahamani, 2003) discussed the environmental awareness which should be followed by the philosophy of the top management of the company. From various researches mentioned above, it can be concluded that environmental awareness cannot be postponed any longer. The accountants, as the party having close relationship with the business world and its stakeholders, have moral responsibility to provide information about the environmental activities through the application of the appropriate environmental accounting and reporting. To implement this mission, the accountants should have high environmental awareness. However, up to the present, there is no information concerning research dealing with the level of environmental awareness of the accountants in Indonesia. Therefore, this research focused on the portraits of the experience of the public accountants in details in the environmental awareness context.

The Accounting Professional Bodies' Role in Environmental Awareness of Public Accountant

Jones (2010) and Fleischman and Schuele (2006) showed that assignment related to environment was growing fast and, therefore, the discipline of various fields took initiative. Those fields, including accountancy, see the environment from their own perspectives. Accordingly, overlapping cannot be avoided. The environmental psychology which deals with the human behaviors towards environment becomes the discussion topic in the environmental management accounting (Burrit, 2004) and behavioral accounting (Holma & Rikhardsson, 2008). While environmental engineering which deals with the measurement of environmental performance and auditing, becomes the domain of accountancy which deals with performance measurement and environmental audit. This condition illustrates that science cannot be strictly separated from one another and, hence, it is necessary that the discipline areas to cooperate for the safety of the Earth can be done integratively (Medley, 1997; Nyquist, 2003). This integrative safety can be achieved through the balanced capability and competence. In line with this, the accountants, as the information providers, should contribute and become the stimuli for the other professions to save the Earth.

Regarding to the provision of environmental services, the issue of *Undang-undang Nomor 40 tahun 2007 tentang Perseroan Terbatas* (Act No.40/2007 on Limited Corporation) which states that it is the duty for the organizations to allocate 1% to 3% of funds for the Corporate Social Responsibility, is an opportunity for the public accountants to do auditing towards the implementation of this law (KeMenKuHam, 2007; Shauki, 2011). Therefore, public accountants need binding regulation, which can be taken as the standards in providing the accounting information (Lodhia, 2003; Medley, 1997).

At present, there is no standard statement of financial accounting (*Pernyataan Standar Akuntansi Keuangan* (PSAK) in Indonesia) which specifically discusses the environmental accounting. Thus, the accountants feel that environmental accounting is not a study area to understand yet (Susilo, 2008). According to the records, there are several PSAK dealing environmental problems, that is, PSAK No. 1 regarding the presentation of financial statement, PSAK No. 57 regarding the provision, liabilities and contingency, contingency asset, exposure draft (ED) PSAK No 33 regarding the accounting for public mining, and PSAK No.64 concerning the exploration and evaluation of mineral resourcing (PSAK, 2010). Those PSAK are considered as the most closely related to the reports of environmental activities but they do not talk about the environmental accounting specifically (Sadjiarto, 2011). This indicates a potential problem for the accountant profession in the future. If the accountants are not ready to face the development of environmental accounting, the legitimacy of accounting profession will be in danger.

The legitimacy theory states that it is important for the organization activities to be legitimated by the public. In connection with the accountant profession, the legitimacy by the public for this profession is very strategic to explore. Dixon et al. (2004) questioned the possibility for the auditor profession to have significance toward the

services of environmental auditing. Based on the legitimacy theory, accountancy should have the legitimacy from the public as source of the profession sustainability (O'Donovan, 2002). Chiang and Northcott (2010) suggested the reflection from the accountant to retain the societal legitimacy by giving the best practice in environmental problems. In relation to the issue, this study would like to see the perspectives and roles of the accountant profession in retaining the societal legitimacy in the framework of improving the environmental awareness.

The accountant legitimacy in the financial statement cannot be doubted. However, the friction of values in the public which are more environmental oriented, makes it possible for the legitimization gap to take place (Chariri, 2008). The bigger the gap, the lower the profession legitimacy is. (Gray & Bebbington, 2000; Jones, 2010; Lehman, 1995) To get the legitimacy and to play an active and strategic role in the public, the accounting should function as a stewardship with high quality and competence. Therefore, the role of profession organization to monitor the changing values and the public expectation and to educate the members to meet the needs of the market is vital.

This research focuses on the portraits of the roles of public accountant profession body in Indonesia to increase the legitimacy concerning the environmental awareness by the public accountant. For comparison, the profession bodies outside Indonesia have taken various actions. Among others, Canadian Institute of Chartered Accountants, Federation des Experts Comptables Europeans, International Federation of Accountant Committee (IFAC, 2012) have taken part in the regulation of the competence and ethical problems (Medley, 1997) of the environmental auditor/accountant. Moreover, Australia has set up the sustainability reporting in its profession organization (Australia, 2010). In the 1990s, the accountants in Canada, New Zealand dan United Kingdom have not been aware of the environmental accounting and the environmental problems in the ogranitation in depth (Williams, Wilmshurst, & Clift, 2010). However, the profession bodies in those countries soon took actions for the improvement. Upon the suggestions from various parties including US Environmental Protection Agency (EPA), the profession bodies in those countries take proactive actions to improve the awareness and competence of the accountants (Jones, 2010). In Indonesia, there is no previous study which portrays the role of accounting profession body as seen from the perspective of the environmental awareness of the accountants in detail.

Methodology

This research used qualitative approach in nature. It is used because it intended to find out "what is going here" and give insights about the environmental awareness of the accountants and the role of accountant profession body to support the environmental awareness by the accountants. Finally, this will contribute to the professional sustainability. The qualitative approach is chosen because in this approach, the subjects of the study is requested to speak for themselves, to provide their perspective in words and other actions (Tomkins & Groves, 1983; Zulkifli et al., 2007). Therefore, qualitative by nature is an interactive process in which the subjects of study teach the researcher about their lives (Hughes, 2012)

The public accountant profession was chosen as the subject of study because the public accountants as the information providers of the companies often are identified as the biggest pollution producers for the stakeholders (MenLH, 2012). More specifically, one of the profession organizations in Indonesian was chosen as the subject of study since this organization did its job and functions of guiding and coordinating the members. The environmental awareness of the boards of professional bodies can reflect the environmental awareness of the members of the public accountant profession.

The sample taken was snowball sampling. The samples were all boards of the profession body in one of the regions in Indonesia with the total of 7 persons. This region was selected because the region is the one of the biggest producer of pollution in Indonesia. In general, two of the executives were appointed by the head office of the professional body and five of them were appointed by the regional chair person. Of the seven executives, four were female while the rest were male, with the age ranging from 50 to 66 years old. Only one of them was still 30 years old as seen in their profile below.

Table 1. Profile of Participants

Position	Gender	Age	Education	Vocation
Chair	Female	Around 55	Undergraduate in Accounting, CPA	Partner
Vice Chair	Male	Around 55	Master degree in Accounting, CPA	Partner
Treasurer 1	Female	Around 35	Undergraduate in Accounting, CPA	Partner
Treasurer 2	Female	Around 60	Master degree in Accounting, CPA	Partner
General Affair 1	Male	Around 50	Master degree in Accounting, CPA	Partner
General Affair 2	Male	Around 50	Master degree in Accounting, CPA	Partner
General Affair 3	Female	Around 60	Master degree in Accounting, CPA	Partner

In this research, the environmental awareness of the accountants is defined as adequate knowledge of the environmental issues pertinent to their activities (Min, 2011) and willingness to participate in the environment preservation. The environmental awareness is measured on the basis of (1) the awareness whether the environmental problem is included in the accounting domain (2) interest in the environmental issues (3) awareness that environment is important and the confidence that the accounting outcome has environmental impact and, thus, accounting outcome can harm the natural world if it is not organized well. Moreover, the role of the profession body will be studied on the basis of the existence of the organization activities concerning environmental accounting, the insights for the new accounting profession, that is, environmental accountant specialist, and the insights on the effects of environmental accounting on the professional sustainability.

The initial process of the research was to get the permission from the chair of the regional profession body in which the researcher is one of the members. Then, data collection was done in order to get primary data. It was conducted through the interview, focus group and observation. Semi-structured interview and focus group were conducted to the seven boards of the body. This is because the profession body is the most

influential institutions towards the awareness and competence of the public accountants (Dixon et al., 2004). In addition, this research used non-participant observation at the activities of the boards of the body in order to see the application of environmental accounting in their daily life and the documentation of the Continuing Profession Education (*PendidikanbProfesi Berkelanjutan/PPL*) organized by the profession body to discover the intensity and topics dealing with the environmental accounting.

Data analysis using the naturalistic approach (Tomkins & Groves, 1983) was done through the following steps: (1) exploring, which was to dig the experience and opinions of the boards of the professional body concerning the environmental accounting; (2) inspecting, which was to gain the gradual and deep understanding about the theme in a flexible way; (3) transcribing, which was to transcribe the data from interview and re-read the the results of the transcription as a whole; (4) deciding “meanings of experience” (the real meaning from the informant experience) by reducing the less-meaningful data; and (5) transforming the meaning units into sensitive expressions about the environmental awareness by the informants. It is done since naturalistic approach should get the various insights from each informant.

Discussion

General Knowledge of Environment and Environmental Awareness

The general knowledge of the environment is essential in portraying the environmental awareness of the public accountants who are the boards of the professional body as well. This portrayal began when they were asked for an interview concerning the environmental awareness. The spontaneous reaction from two participants was clearly seen from their expressions that environment was the domain of accounting as seen in the following reply in the interview.

“Sorry....., you are in the wrong place. We are accountants. It is not our domain to talk about environment. Isn't it the job of the engineers to audit the environment?” (participant 7, 2012)

When the information was given about the relationship between accounting and environment, the participant said:

“I never know about environmental accounting. The one that I know when talking about the environment is that we talk about the water efficiency, throwing the waste in the proper place... ha..ha...(laughing). It seems that I have to go to college again....Actually, you don't have to interview me because I don't understand the environmental accounting. This is the first time for me to hear that term (laughing) ...” (participant 4, 2012)

In addition, other participants refused to be interviewed because he thought that he did not know anything about environmental accounting at all. Yet, due to good relationship between the participants and researchers, he finally was prepared to be interviewed (after being asked for several times). Not all participants showed negative re-

sponse, however, other participants showed their positive response when being asked for an interview about the environmental awareness and environmental accounting since they realized that the environmental accounting studies at college should be informed to those in the practical field and those who never think deeply about the environmental aspects.

The importance of the environmental awareness and the interest in the environmental accounting in general could be seen from various interests of the participants. Those who thought that they had not known the environmental accounting consistently said that, at present, the environmental awareness in terms of reforestation and preservation programs are important. However, if it is related to accounting subject, they were not interested to know further since they felt it was not urgent yet in practice. Most participants said that environmental awareness and environmental accounting were important because the environmental accounting is the extension of the traditional financial accounting. Even one of the participants said:

“Yes, I know that environmental accounting is important because I have been a guest speaker several times. We talked about corporate social responsibility, including the environmental accounting. I have to know about this because it is important. This has been the requirement in the global era” (participant 1, 2012)

Meanwhile some other participants said enthusiastically:

“I am interested in the environmental accounting because actually in PSAK, this topic has been stated there, that is, how to record and measure the liability contingency. The only difference is that the evaluation is different. It seems that the accountant is not capable of how to measure the environmental cost. It is completely wrong if he said that it is not in PSAK. He does not understand; so he said that PSAK does not accommodate environmental problem” (participant 5, 2012)

The interview shows that there is a significant difference in environmental awareness among the participants. Their view that accounting is numbers and financial statement (Jones, 2010; Sukoharsono, 2011) is still bound in their mind. Because of this, they become less interested in the matters outside their mainstream of conventional accounting. Nonetheless, for those who are aware of environment issue, this condition is an irony and makes them emotional.

Not all participants were familiar with the list of dangerous chemicals, environmental indicators, standards of measurement and environmental reports such as Global Reporting Initiative (GRI). Some participants mentioned that they did not care about environmental issue since it was not included in the scope of auditing and financial statement. However, there were some suggestions that the accountants should be aware of environmental issue concerning the compliance test in auditing the financial statement. The obedience of companies concerning the use of dangerous chemicals needs to be examined and this can affect the accountant's opinion. Therefore, it is an urgent issue for accountants to upgrade their knowledge; while the company using the chemi-

cals needs to make statements about the use of eco-friendly chemicals.

One interesting part in exploring accountants' environmental awareness is about the moral responsibility of accountant for the abuse of chemical substance by their clients. The participants said:

"Financial statement is the responsibility of management. We only give management letter to companies doing negative environmental activities, but it is not compulsory and it is not our responsibility" (participant 3, 2012)

Meanwhile other participants said:

"If we find waste in our clients' plant and it has negative environmental impact, it is not our moral responsibility since we may not decide or give any opinion before any formal investigation. We work based on contract and we have time schedule; so if it is not in our scope, we don't have to be involved" (participant 6, 2012)

The next participant gave different statement:

"If we do an audit and we know that the company gives negative environmental impact to society, we should be ashamed; especially if the case is blown up to the public. It is wrong if the accountant says that they are only in charge of the financial statement audit. For example, suppose the accountants do an audit in a company, which recycles expired milk and sells it to public, how does accountant react? Should we disclose it or take it to the Board of Medicine and Food Supervision or just let it go. On the one side, we reveal the secret of the company, on the other side, it is against ethics and it will harm the society. So, there is a dilemma. As an ethical accountant, we should disclose it" (participant 5, 2012)

Most participants said that they had never attended training on environmental issue because of some reasons, such as lack of information or being busy. One of the participants said that he was not interested to attend those trainings although he had free time because he was not interested in environmental issue. Stressing that accounting is not related to environmental issue was expressed openly. However, some participants said that environmental awareness is an interesting issue if there is law enforcement which supports it. This is because the implication of accounting will hold on the rules and then there is a consequence which will affect the profitability of the company.

Based on the findings above, it is clear that there is variability in the understanding and awareness of environmental issue by the public accountant which is represented by the boards of the professional bodies. The variability indicates that the environmental awareness has not been socialized equally among the accountants. This is a common phenomenon in developing countries where environment is not an important issue to think about. The knowledge, moral responsibility and interest of the accountants to attend training in environmental issue are still low since they think that environmental accounting is not an interesting and promising field. This is in line with the study conducted by Zulkifli, et al (2007) in Malaysia.

The skepticism arising from several participants regarding the environmental accounting can be seen on their reaction when discussing about environmental accounting. From psychological point of view, skepticism is often caused by doubtful relationship (Giarlo, 2006). In this research, the skeptical attitude of the participants is caused by their mistrust to government's commitment to maintain the environment and enforce the law; therefore, they feel that accounting as the information provider for stakeholders does not need to present the information related to environment of the company.

Factors Affecting Environmental Awareness

The participants are not really interested in the topic of environmental awareness because they consider this issue as not being specially addressed in Indonesia. The first causal factor of the low environmental awareness is that there is no law enforcement from the government and other related bodies. According to the participants, this leads to the fact that there is no demand for services related to environmental issue in Indonesia. The low environmental awareness is also caused by the fact that there is no specific standard of accounting dealing with environmental issue. PSAK dealing with the mining company has been launched, but many accountants do not understand it well. In addition, there is no rule which make it compulsory and this condition makes them feel that it is not necessary to learn about environmental accounting. Second, there is a presumption that implementing an eco-friendly operational activities are costly, and that is why only few companies that are willing to pay attention to it. Therefore, there is no demand for environmental accounting services. A participant stated:

"In principle, many companies are aware and understand about the importance of environmental issue, but those that have been aware become indifferent of the issues since the cost for the environment will potentially reduce the profit. So are the accountants. They are aware that they can play a significant role in environmental sustainability, calculate the environmental cost of the company, but they become indifferent when their clients say that if they reveal the environmental cost, the clients will terminate the contract... (laughing). Being aware to being unaware, if it deals with money ...? " (participant 6, 2012)

Such a statement is supported by other participants who mentioned about tax problem, in which taxation policy does not support the development of environmental accounting. The rules of taxation do not recognize the environmental cost. Third, PSAK mentioned that recognition of income and expense is the matter of reliability. The reliability of measuring the environmental cost is one factor which makes the accountants skeptical to put aside the environmental cost.

The last factor is related to the mindset of every individual of Indonesians, including accountants who have not been environmental oriented yet. Many people litter anywhere and cut down the trees massively, which is an indication of low environmental awareness. The participants suggested in giving more attention on the education of environment in the early ages at school. It is expected to be able to encourage the

commitment and improving the mindset of Indonesian citizens to keep the environment healthy and this will be reflected in their attitude in the future.

As a conclusion, the trigger factor of low environmental accounting awareness from the participants can be outlined as follows:

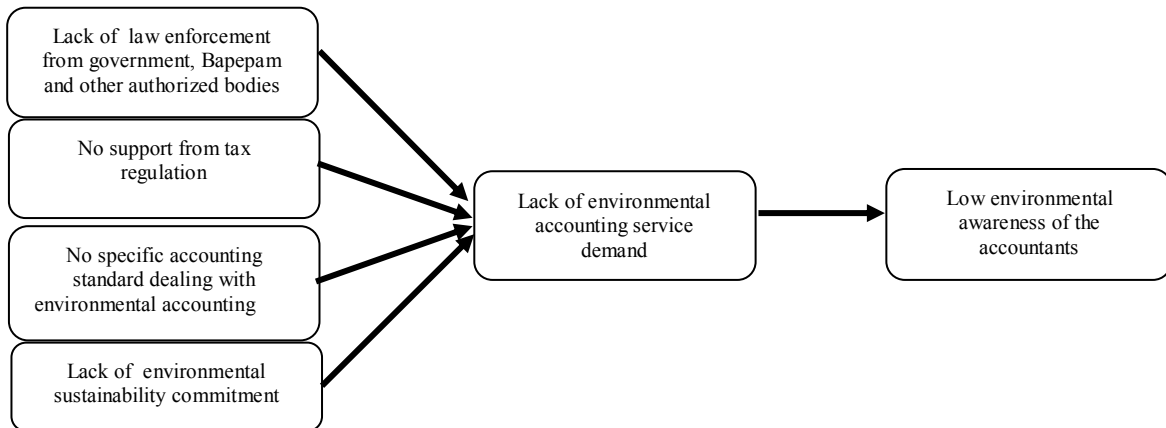


Figure 1. The causal factors of accountants' low environmental awareness (summarize from analysis of data)

From the findings above, it can be seen that law enforcement, both from government and taxation, comes in the first rank as the antecedent of the low environmental accounting awareness. Although the participants feel skeptical about the government's commitment, most of them as the boards of accounting profession bodies expect supports and enforcement from the government to encourage the socialization of environmental awareness among the accountants. One example happening in China proves that enforcement from Chinese government can change the mindset of business people and accountants (Yee, 2009). The supports from the Indonesian government can be seen from the issue of *Undang-undang No. 40 tahun 2007 tentang Perseroan Terbatas* (the Act No.40/2007 about Limited Corporation) and *Peraturan Pemerintah* (Government Regulation) No. 47/2012 about social and environmental responsibility of Corporation. These laws state clearly about the duties of organization in relation to natural resources (Shauki, 2011). Yet, this is still not enough to enforce the improvement of environmental awareness.

The change of mindset as an antecedent of commitment to preserve the environment is one of the factors mentioned by the participants. Mindset is the part of cognitive psychology of an individual who often limits one's competence and commitment to behave (Gupta & Govindarajan, 2002). Most people in developing countries are less aware of the environment (Zulkifli et al., 2007), and it also happens in Indonesia. The participants agree with the changing of the mindset for the preservation of environment since it is very significant for the life of all creatures. The changing of the mindset can be done by influencing components forming the mindset itself (Lahiri, Perez-

Nordtvedt, & Renn, 2008), such as providing knowledge dan new experience using Continuing Professional Education as one alternative media. For the time being, Continuing Professional Education related to environmental accounting was once held in the head office, but has never been held by the regional are because the boards of regional area of accounting professional body are worried about the low interest in environmental accounting subject. Their worries indicate that the common view of the boards of the body has not been formed yet. This is an irony since the boards are representation of accountants and they are the leaders of all activities and development of public accountant competency and interest.

The Role of The Accounting Professional Bodies

The participants as the boards of the professional bodies admit that the professional bodies have not done any significant actions to increase awareness for the members. One of the participants claimed:

“As the boards of accounting professional body, we feel that this organization should socialize it but we have not done much. We have to propose environmental topic for training, but so far no member shows their interest. That is why in our region, we have not held environmental accounting training, In conclusion, I think we never held such training since 1) the boards feel that there is not enough interest and 2) in this region, there is no company which has “HPH” (the right to manage forest) that will drive any interest” (participant 2, 2012)

In regards to the problem of profession legitimacy, although the participants feel pessimistic with contribution from the profession bodies on environmental awareness issue, they all agree that the professional legitimacy will decrease if the public accountant profession does not take any action for more environmental awarenss. One participant stated:

“Often, I tell my students and junior auditors that nowadays, management accounting subject is introduced in engineering department; therefore, engineers such as Kaplan (the author of Balanced scorecard) will understand well about accounting subject. If we are not aware, the field of accounting will be taken by others” (participant 7, 2012)

This opinion indicates that they all are aware of the importance of accountant to widen their view that accounting is not merely about numbers. Environmental accounting is a new theme in accounting and the accountants should be aware of it. However, the board of accounting professional body encounters a dilemma. As accountants, they know that Indonesian condition is not too condusive for environmental accounting issue. On the other hand, as the boards of accounting professional body, they have to equip themselves with adequate knowledge and competency in order not to be left behind by accounting professional bodies in other countries. In addition, they have to motivate the members of accounting professional body to be aware of the environmental issue in spite of the insufficient law enforcement and no specific accounting standards dealing with environmental issue.

The opinion of a participant who said “*the field of accounting will be taken by other people/profession...*” indicates that there is a worry about the profession legitimacy. It is said in legitimacy theory that an organization will get their legitimacy if their value system is in line with social system (Parker, 2005). At present, the social system in Indonesian has not been aware of loving the environment. Nevertheless, the increasing development of the environmental awareness of the society will affect the social system and, finally, the accounting profession as information providers.

Therefore, the participants agree that the professional legitimacy should be maintained since the legitimacy is the heart of an organization. The importance of legitimacy is taken into consideration by the participants and, hence, they think that accounting professional body should take action before that legitimacy is going down. To increase the legitimacy, the boards of the professional body should establish their common view and later advocate and articulate the importance of environmental accounting through PPL or other training programs designed by the professional bodies.

Conclusion

Based on the discussion in the previous sections, it can be concluded that the environmental awareness is quite varied among the public accountants. It is shown by their variability of knowledge about the environment, their low interest in environmental accounting, and their low moral responsibility on the environmental damage which is caused by companies' operations. This is an ironic illustration of the development of environmental accounting in Indonesia. The board of professional organizations who should contribute in improving the competence of its members does not have a unified vision and commitment to environmental issues.

The main driving forces to promote environmental awareness as stated by the boards respectively are the lack of law enforcement from government that resulted accountants are in a dilemma to drive environmental issues to the companies, the lack of specific mandatory standard of environmental accounting, lack of recognition of environmental costs in the tax laws, the additional costs for companies and accountants to apply environmental accounting and the last is about the mindset of individuals that profit is the main priority over environmental issues.

This study is expected to provide some benefits and positive implications. By knowing the insights of accountants on environmental issue, the government can set some law to support eco-friendly industries' activities and indirectly it can influence the awareness of accountants. For professional bodies, it is suggested to immediately take strategic actions in unifying vision and paradigm of its boards on environmental issues. By doing those, accounting professional bodies can be expected to enhance its legitimacy and its professional sustainability. Moreover, the accountants can enhance its reputation not only by providing profit-oriented services, but also by giving ethical and social environment services. By providing these services, the accountants are able to grab the ball of the new opportunity and also have good intentions to maintain the Earth toward its sustainability.

The limitations of this study are confined to the scope and the sample of this study, which is trying to get the insights of public accountants and the roles of accounting professional bodies. Future studies can be done on the characteristics and competencies of accountants on environmental audit, environmental accounting and reporting and on environmental costing. Besides, another accounting profession such as management accountant, internal auditor and public sector accountant can be chosen as the sample of future research. Furthermore, future research can be conducted using another research method due to the general limitation of this research.

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