ENCHANCING SUSTAINABILITY THE IMPACT OF GREEN ACCOUNTING USING GREEN RESTAURANT INDICATORS

THESIS

As a requirement to obtain Bachelor's Degree

ARDINNY BERLIAN HALIM

NIM. B1031211098

DEPARTMENT OF ACCOUNTING

FACULTY OF ECONOMICS AND BUSINESS

UNIVERSITAS TANJUNGPURA

PONTIANAK

2024

PERNYATAAN BEBAS PLAGIAT

Yang bertanda tangan di bawah ini;

Nama	: Ardinny Berlian Halim
Nim	: B1031211098
Jurusan	: Akuntansi
Program Studi	: Akuntansi
Konsentrasi	: Akuntansi

Judul Artikel : ENCHANCING SUSTAINABILITY THE IMPACT OF GREEN ACCOUNTING USING GREEN RESTAURANT INDICATORS

Menyatakan dengan sesungguhnya bahwa Artikel dengan judul tersebut di atas, secara keseluruhan adalah murni karya penulisan sendiri dan bukan plagiat dari karya orang lain, kecuali bagian yang dirujuk sebagai sumber pustaka sesuai dengan panduan penulisan yang berlaku (lembar hasil pemeriksaan plagiat terlampir).

Apabila di dalamnya terdapat kesalahan dan kekeliruan maka sepenuhnya menjadi tanggung jawab penulis yang dapat berakibat pada pembatalan Artikel dengan judul tersebut di atas.

Demikian pernyataan ini penulis buat dengan sebenar-benarnya

Pontianak, 19 Desember 2024

Ardinny Berlian Halim

NIM. B1031211098

PERTANGGUNG JAWABAN SKRIPSI

Saya yang bertanda tangan di bawah ini;

Nama	: Ardinny Berlian Halim
NIM	: B1031211098
Jurusan	: Akuntansi
Program Studi	: Akuntansi
Konsentrasi	: Akuntansi
Tanggal Ujian	: 19 Desember 2024

Judul Tugas Akhir :

ENCHANCING SUSTAINABILITY THE IMPACT OF GREEN ACCOUNTING USING GREEN RESTAURANT INDICATORS

Menyatakan bahwa tugas akhir ini adalah hasil karya saya sendiri, dan semua sumber baik yang di kutip maupun dirujuk telah saya nyatakan dengan benar.

Pontianak, 19 Desember 2024

Ardinny Berlian Halim

NIM. B1031211098

LEMBAR YURIDIS

ENCHANCING SUSTAINABILITY THE IMPACT OF GREEN ACCOUNTING USING GREEN RESTAURANT INDICATORS

Penanggung Jawab Yuridis

Ardinny Berlian Halim
B1031211098

Jurusan : Akuntansi
Program Studi : Akuntansi
Konsentrasi : Akuntansi
Tgl Ujian Skripsi dan Komprehensif : 19 Desember 2024

Majelis Penguji

No.	Majelis Penguji	Nama/NIP	Tgl/Bln/Thn	Tanda Tangan
1.	Ketua Penguji	Dr. Muhsin, S.E., M.Si., Ak., CA. NIP. 197210012006041001	23/12/2024	
2.	Sekretaris Penguji	Wukuf Dilvan Rafa, M.Ak. NIP. 199609262022031013	20/12/2024	
3.	Penguji 1	Dr. Nella Yantiana, S.E., M.M., Ak., CA NIP. 197307311997022001	20/12/2024	
4.	Penguji 2	Nina Febriana Dosinta, S.E., M.Si. NIP. 198002272006042001	20/12/2024	

Dinyatakan Telah Memenuhi Syarat dan Lulus
Dalam Ujian Skripsi dan Komprehensif

Pontianak, 24 DEC 2024
Koordinator Program Studi Akuntansi

Dr. Khristina Yunita, S.E., M.Si., Ak., CA
NIP. 197906182002122003

ACKNOWLEDGEMENT

My highest praise and deepest gratitude go to Allah SWT and Prophet Muhammad SAW for the abundant blessings, guidance, and grace that have allowed me to complete this thesis successfully. This thesis is prepared as one of the requirements to obtain a bachelor's degree in the Accounting Department, Faculty of Economics and Business, Universitas Tanjungpura.

The journey of completing this thesis has been filled with challenges and valuable learning experiences. However, with the support, encouragement, and guidance from many individuals and parties, I was able to overcome these obstacles and bring this work to fruition. On this special occasion, I would like to express my heartfelt appreciation to everyone who has provided unwavering support, insightful guidance, and encouragement throughout the process of writing this thesis. Without their contributions, this achievement would not have been possible.

1. Dr. Barkah, S.E., M.Si as the Dean of the Faculty of Economics and Business, Tanjungpura University.
2. Dr. Nella Yantiana, S.E., M.M., Ak., CA, CMA, CPA as the head of the S1 Accounting Department, Faculty of Economics and Business, Tanjungpura University.
3. Khristina Yunita, S.E., M.Si., Ak., CA as Head of the Accounting Study Program, Faculty of Economics and Business, Tanjungpura University.
4. Dr. Muhsin, SE, MSi, Ak, CA, Asean-CPA, CIM as an Academic Supervisor who has helped and provided guidance while writing this article.
5. Dr. Nella Yantiana, S.E., M.M., Ak., CA, CMA, CPA as Field Supervisor who has guided and provided direction while writing this article.
6. Elok Heniwati, S.E., M.Si., Ak., CA, Ph.D, as Lecturer of the Social Responsibility Accounting Course, who has provided motivation and direction in writing this article.
7. Tiya Nurfauziah, M.Ak, as the person in charge of this Research MBKM, who patiently guides students who are writing articles for the first time.
8. As well as deepest gratitude to all of Regular Accounting Study Program Lecturers, Faculty of Economics and Business, Tanjungpura University who cannot be mentioned one by one.
9. For my extended family, especially my parents Mrs. Utin Enni Jumianti and Mr. Aryanto, who have provided mental and spiritual support.
10. My beloved sister Rindry Permata Halim who has been willing as a donor in completing this article until it can be published, and Layla Mutiara Halim who has provided mental and spiritual support.
11. For my beloved Febri Andrian who has been a loyal friend 24/7 accompanying me in writing until completing this article.
12. My dear friends “ttau” namely Farradesty, Angeline, Helvira, Felisca, and Ricky who have become the best friends while sitting in college.
13. My beloved friends Meidina, Vidya, Farra, and Nisa who became moodbosster in writing articles.

I realize that the preparation of this final project is far from perfect. Therefore, I expect suggestions and constructive criticism from readers to improve the making of thesis in the future. Hopefully this thesis can be useful and can be used as additional information for those who need it.

Pontianak, 19 Desember 2024

Ardinny Berlian Halim

NIM. B1031211098

ENCHANCING SUSTAINABILITY THE IMPACT OF GREEN ACCOUNTING USING GREEN RESTAURANT INDICATORS

By :

Ardinny Berlian Halim

Faculty of Economics and Bussiness Accounting Deparment

Universitas Tanjungpura

ABSTRACT

Indonesia currently ranks fourth in the world's food waste production, with food waste accounting for 41.2% of total waste. This study evaluates the impact of implementing green accounting on the environmental performance of restaurants. Green accounting considers environmental aspects in financial statements, including a business's environmental impact, use of natural resources, and mitigation efforts. It includes using environmentally friendly materials, efficient waste management, and renewable energy in restaurants. The research was conducted at AE Kitchen & Dessert Restaurant in Pontianak using qualitative data from observation, interviews with the restaurant owner and four customers, and documentation. This restaurant has implemented green accounting well, and many green restaurant indicators have been implemented. The results showed that green accounting is essential in the restaurant industry to effectively manage environmental costs, reduce negative impacts, support sustainability, increase efficiency, and improve long-term business reputation. This research confirms that adopting green accounting is an important strategic step for the restaurant industry to reduce environmental impacts and ensure the sustainability of ecologically responsible operations.

Keywords : Green Accounting, Green Restaurant, Restaurant

MENINGKATKAN KEBERLANJUTAN DAMPAK *GREEN ACCOUNTING* MENGGUNAKAN INDIKATOR *GREEN RESTAURANT*

Oleh :

Ardinny Berlian Halim

Fakultas Ekonomi dan Bisnis Jurusan Akuntansi Universitas Tanjungpura

ABSTRAK

Indonesia saat ini menempati peringkat keempat dalam produksi sampah makanan dunia, dengan sampah makanan menyumbang 41,1% dari total sampah. Penelitian ini mengevaluasi dampak penerapan akuntansi hijau terhadap kinerja lingkungan restoran. Akuntansi ramah lingkungan adalah metode akuntansi yang mempertimbangkan aspek lingkungan dalam laporan keuangan, termasuk dampak bisnis terhadap lingkungan, penggunaan sumber daya alam, dan upaya mitigasi. Di restoran, hal ini mencakup penggunaan bahan ramah lingkungan, pengelolaan limbah yang efisien, dan energi terbarukan. Penelitian dilakukan di Restoran AE *Kitchen & Dessert* Pontianak dengan menggunakan metode kualitatif, dengan data hasil observasi, wawancara terhadap pemilik restoran dan empat pelanggannya, serta dokumentasi. Restoran ini telah menerapkan *green accounting* dengan baik dan banyak indikator *green restaurant* yang telah diterapkan. Hasil penelitian menunjukkan bahwa *green accounting* sangat penting dalam industri restoran untuk mengelola biaya lingkungan secara efektif, mengurangi dampak negatif, mendukung keberlanjutan, meningkatkan efisiensi, dan meningkatkan reputasi bisnis jangka panjang. Penelitian ini menegaskan bahwa penerapan akuntansi ramah lingkungan merupakan langkah strategis penting bagi industri restoran untuk mengurangi dampak lingkungan dan menjamin keberlanjutan operasi yang bertanggung jawab secara ekologis.

Kata Kunci : *Green Accounting*, *Green Restaurant*, *Restaurant*

SUMMARY

ENCHANCING SUSTAINABILITY: THE IMPACT OF GREEN ACCOUNTING USING GREEN RESTAURANT INDICATORS

1. **Background**

   Indonesia is currently ranked as the world's fourth largest producer of food waste, accounting for about 41.1% of total national waste, posing a serious challenge as it generates greenhouse gas emissions, including methane which has the potential to heat the earth 25 times more than carbon dioxide. The food and restaurant industry also contributes significantly to deforestation, water consumption and greenhouse gas emissions. To address these issues, a green accounting approach that integrates environmental aspects in financial management such as waste management, use of environmentally friendly materials, and energy efficiency has been proposed. AE Kitchen & Dessert restaurant in Pontianak has adopted this concept to support environmental sustainability and improve operational efficiency, along with increasing public awareness of the importance of sustainability and environmentally friendly practices, making the implementation of green restaurants relevant and strategic to maintain business competitiveness while preserving the environment.

2. **Research Problem**

   Restaurants as one of the important sectors in the food service industry have a great responsibility to the environment, given the high impact generated from various operational activities. These impacts include, among others, food waste management that is often not optimal, energy use that tends to be wasteful, and utilization of raw materials that are not fully oriented towards the principle of sustainability. Despite the growing awareness of the importance of environmentally friendly practices, their implementation still faces various challenges. One of the main obstacles is the perception that measures to adopt sustainability principles, such as good plastic waste management and energy efficiency, require large investments and additional operational costs.

3. **Research Objective**

   This study aims to conduct an in-depth study of the impact or consequences resulting from the application of the concept of green accounting, which is an accounting approach that considers environmental aspects in the financial recording and reporting process. This study specifically focuses on how the implementation of green accounting can affect the environmental performance of a restaurant, including in terms of waste management, energy use efficiency, the use of environmentally friendly materials, and other efforts that support the sustainability of restaurant operations ecologically.

4. Research Method

This research uses a qualitative method with a descriptive approach to explore the condition of the object in depth in its natural context without manipulation. The research was conducted at AE Kitchen & Dessert Pontianak, focusing on the implementation of green accounting and green restaurant indicators, such as waste management, energy efficiency, and social contribution. Primary data was obtained through observation, interviews with the restaurant owner and four customers, and documentation, thus providing a comprehensive picture of green practices in the restaurant.

5. Findings and Discussion

AE Kitchen & Dessert restaurant has implemented green accounting principles in its operations even though it still uses a simple approach, with environmental cost recording such as waste, energy and water management that is well done. This restaurant also integrates green restaurant indicators through various steps: Green Action, such as energy efficiency with energy-efficient LED lights and regular maintenance of sewage lines, although plastic waste management is still a challenge. Green Food, by utilizing organic and local ingredients, working with local farmers, as well as planting ingredients on vacant land around the restaurant and Green Donation, through social activities such as food donations to orphanages and customer education on environmentally friendly practices. The implementation of these concepts was well received by customers, who responded positively through increased awareness of sustainability and loyalty to the restaurant, supported by the eco-friendly decor elements and hands-on education provided by the restaurant.

6. Conclusion and Recommendation

This research confirms that green accounting has an important role in the restaurant industry, which is one of the largest business sectors with a significant impact on the environment. The implementation of green accounting allows restaurants to effectively classify and manage environmental costs, while minimizing negative impacts through the implementation of green restaurant indicators, such as waste management, energy efficiency, and social contributions. This step not only supports environmental sustainability but also improves operational efficiency and business reputation in a sustainable manner. Thus, green accounting is becoming an important strategy for the restaurant industry to reduce environmental impacts and ensure the sustainability of ecologically responsible operations.

RINGKASAN
MENINGKATKAN KEBERLANJUTAN : DAMPAK *GREEN ACCOUNTING* MENGGUNAKAN INDIKATOR *GREEN RESTAURANT*

1. **Latar Belakang**
   Indonesia saat ini berada di peringkat keempat dunia sebagai penghasil sampah makanan terbesar, yang menyumbang sekitar 41,1% dari total limbah nasional, sehingga menjadi tantangan serius karena menghasilkan emisi gas rumah kaca, termasuk metana yang berpotensi memanaskan bumi 25 kali lebih besar daripada karbon dioksida. Industri makanan dan restoran juga berkontribusi besar terhadap deforestasi, konsumsi air bersih, dan emisi gas rumah kaca. Untuk mengatasi masalah ini, pendekatan *green accounting* yang mengintegrasikan aspek lingkungan dalam pengelolaan keuangan seperti pengelolaan limbah, penggunaan bahan ramah lingkungan, dan efisiensi energi telah diusulkan. Restoran AE *Kitchen & Dessert* di Pontianak telah mengadopsi konsep ini untuk mendukung keberlanjutan lingkungan dan meningkatkan efisiensi operasional, seiring dengan meningkatnya kesadaran masyarakat akan pentingnya keberlanjutan dan praktik ramah lingkungan, menjadikan penerapan *green restaurant* relevan dan strategis untuk mempertahankan daya saing bisnis sambil melestarikan lingkungan.

2. **Permasalahan**
   Restoran sebagai salah satu sektor penting dalam industri jasa makanan memiliki tanggung jawab besar terhadap lingkungan, mengingat tingginya dampak yang dihasilkan dari berbagai aktivitas operasionalnya. Dampak tersebut mencakup, antara lain, pengelolaan limbah makanan yang sering kali tidak optimal, penggunaan energi yang cenderung boros, serta pemanfaatan bahan baku yang belum sepenuhnya berorientasi pada prinsip keberlanjutan. Meskipun kesadaran akan pentingnya praktik ramah lingkungan semakin meningkat, penerapannya masih menghadapi berbagai tantangan. Salah satu kendala utama adalah anggapan bahwa langkah-langkah untuk mengadopsi prinsip keberlanjutan, seperti pengelolaan limbah plastik yang baik dan efisiensi energi, membutuhkan investasi yang besar serta biaya operasional tambahan.

3. **Tujuan Penelitian**
   Penelitian ini bertujuan untuk melakukan kajian mendalam mengenai dampak atau konsekuensi yang dihasilkan dari penerapan konsep akuntansi hijau (*green accounting*), yakni sebuah pendekatan akuntansi yang mempertimbangkan aspek-aspek lingkungan dalam proses pencatatan dan pelaporan keuangan. Kajian ini secara spesifik berfokus pada bagaimana implementasi *green accounting* dapat memengaruhi kinerja lingkungan suatu restoran, termasuk dalam hal pengelolaan limbah, efisiensi penggunaan energi, penggunaan bahan-bahan ramah lingkungan, serta upaya-upaya lain yang mendukung keberlanjutan operasional restoran secara ekologis.

4. **Metode Penelitian**

   Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif untuk mengeksplorasi kondisi objek secara mendalam dalam konteks alaminya tanpa manipulasi. Penelitian dilakukan di Restoran AE *Kitchen & Dessert* Pontianak, dengan fokus pada penerapan *green accounting* dan indikator *green restaurant*, seperti pengelolaan limbah, efisiensi energi, dan kontribusi sosial. Data primer diperoleh melalui observasi, wawancara dengan pemilik restoran dan empat pelanggan, serta dokumentasi, sehingga memberikan gambaran komprehensif tentang praktik ramah lingkungan di restoran tersebut.

5. **Temuan dan Pembahasan**

   Restoran AE *Kitchen & Dessert* telah menerapkan prinsip *green accounting* dalam operasionalnya meskipun masih menggunakan pendekatan sederhana, dengan pencatatan biaya lingkungan seperti pengelolaan limbah, energi, dan air yang dilakukan dengan baik. Restoran ini juga mengintegrasikan indikator *green restaurant* melalui berbagai langkah: *Green Action*, seperti efisiensi energi dengan lampu LED hemat energi dan perawatan rutin saluran pembuangan limbah, meskipun pengelolaan limbah plastik masih menjadi tantangan. *Green Food*, dengan memanfaatkan bahan organik dan lokal, bekerja sama dengan petani setempat, serta menanam bahan masakan di lahan kosong sekitar restoran dan *Green Donation*, melalui kegiatan sosial seperti donasi makanan ke panti asuhan serta edukasi pelanggan tentang praktik ramah lingkungan. Penerapan konsep ini disambut baik oleh pelanggan, yang merespons positif melalui peningkatan kesadaran terhadap keberlanjutan dan loyalitas terhadap restoran, didukung oleh elemen dekorasi ramah lingkungan dan edukasi langsung yang disediakan oleh restoran.

6. **Kesimpulan dan Saran**

   Penelitian ini menegaskan bahwa *green accounting* memiliki peran penting dalam industri restoran, yang merupakan salah satu sektor bisnis terbesar dengan dampak signifikan terhadap lingkungan. Penerapan *green accounting* memungkinkan restoran mengklasifikasikan dan mengelola biaya lingkungan secara efektif, sekaligus meminimalkan dampak negatif melalui implementasi indikator *green restaurant*, seperti pengelolaan limbah, efisiensi energi, dan kontribusi sosial. Langkah ini tidak hanya mendukung kelestarian lingkungan tetapi juga meningkatkan efisiensi operasional dan reputasi bisnis secara berkelanjutan. Dengan demikian, *green accounting* menjadi strategi penting bagi industri restoran untuk mengurangi dampak lingkungan dan memastikan keberlanjutan operasional yang bertanggung jawab secara ekologis.

TABLE OF CONTENTS

LIST OF TABEL

LIST OF FIGURES

LIST OF ATTACHMENTS

CHAPTER I
INTRODUCTION

1.1 Background

Green Accounting is an accounting practice that takes into account and records all costs associated with prevention efforts and the environmental and social impacts of a company's operations. In other words, companies must allocate additional funds to manage waste, which in turn will reduce their profits. However, the implementation of green accounting can also improve the company's reputation in the eyes of society (Tapaningsih et al., 2022).

The high demand for food outside the home and the growing number of restaurants have significantly increased food production. All stages in the provision of food services carry a large financial and environmental burden, so it is necessary to reconsider, especially in the context of environmental factors. This phenomenon is due to the increasing volume of waste generated and the increasing use of various natural resources. Food production, for example, is responsible for 80% of deforestation, 70% of freshwater consumption and 30% of greenhouse gas emissions, making it one of the main causes of biodiversity decline on the planet (da Costa Maynard et al., 2020). Worldwide, the foodservice sector is considered the least sustainable among other economic sectors (Wang et al., 2013).

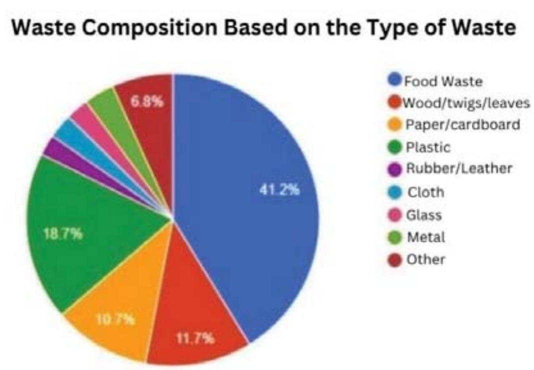

Figure 1.1 : Percentage of Waste Types

Source: (SIPSN - National Waste Management Information System, 2023)

Source: (SIPSN - National Waste Management Information System, 2023)

Food waste is food that is wasted and uneaten and cannot be processed because it contains substances that are harmful to the environment. It occurs at every stage from production to consumption. Food waste is divided into two categories, namely food waste due to over-serving known as “left over” and food waste due to planning and management errors called “food waste”. Both are harmful to the environment as they contain chemical compositions that cannot be recycled. As food waste decomposes, it releases significant greenhouse gas emissions, especially methane which has a global warming potential 25 times higher than carbon dioxide. According to the World Resources Institute (WRI), greenhouse gas emissions from food waste account for 8% of global emissions, making it the third largest contributor after China and the US (Humasfe Universitas Negeri Semarang, 2024).

Indonesia currently ranks fourth in terms of food waste generation in the world (Pristiandaru, 2023).The United Nations Organization states that the carbon footprint of food produced and not consumed in the world is estimated at 3.3 gigatons of carbon dioxide. This ranks food waste as the third largest emitter of CO2 in the world. Therefore, reducing waste is one method to reduce the negative impact on the environment. Foodservice companies must commit not only to food quality and profitability but also to social responsibility and sustainability (da Costa Maynard et al., 2020).
In addition to organic food waste, about 40 billion units of plastic forks, spoons and other cutlery end up in landfills and oceans every year (Tenenbaum, 2019). At the same time, consumers' awareness of the impact on the environment and their role in minimizing the impact of such restaurant operations (Arun et al., 2021). Although green practices and sustainability are very important for the environment, implementing green practices and sustainability in restaurants requires a lot of capital and is consequently costly for guests (Baloglu et al., 2022).

Companies in all sectors are developing new products and processes with the aim of minimizing negative impacts on the environment. Overtly, these developments are driven by socially responsible goals, although it is argued that the underlying stimulus for such actions remains economically motivated (Choi & Parsa, 2007). Some companies realize the marketing potential of bringing in 'green' initiatives and seek to position themselves in a new niche for environmentally concerned consumers (Schubert et al., 2010).

Green restaurants refer to restaurants that are built or run in an environmentally friendly way, with the aim of reducing the impact of their operations on the environment (Arun et al., 2021). Existing research shows that there are several food-related environmental issues such as cooking, serving, and food waste, as well as non-food issues such as energy and water wastage in restaurant operations (Filimonau & De Coteau, 2019). Restaurants can benefit from adopting green practices, especially through direct savings on operating costs (Schubert et al., 2010).

This study aims to investigate the impact or consequences of implementing green accounting on the environmental performance of a restaurant. Green accounting is an approach in accounting that considers environmental aspects in the financial recording and reporting process, such as the environmental impact of business activities, the use of natural resources, and efforts to mitigate or protect the environment. In the context of restaurants, the application of green accounting may involve practices such as the use of environmentally friendly materials, more efficient waste management, or the use of renewable energy.

1.2. Problem Statement

Based on the background that has been stated, the problem formulation in this study aims to examine how the impact of implementing Green Accounting in Restaurants using Green Restaurant Indicators.

1. How can the implementation of green accounting at AE Kitchen & Dessert Restaurant reduce and prevent environmental pollution and increase the restaurant's social accountability for environmental impacts?
2. What are the green restaurant indicators that have been implemented at AE Kitchen & Dessert Restaurant to support operational sustainability and environmental management?
3. How can the implementation of green restaurant principles at AE Kitchen & Dessert Restaurant affect the restaurant's ability to retain and even attract more customers?
4. How does community involvement in social activities carried out by AE Kitchen & Dessert Restaurant affect the sustainability and success of restaurant operations?

1.3. Research Objective

This research aims to deeply analyze the role of green accounting in reducing and preventing environmental pollution caused by various operational activities in restaurants, with the main focus on AE Kitchen & Dessert Restaurant. In addition, this study aims to assess the extent to which green accounting principles are applied in managing environmental costs, including in terms of waste management, energy use efficiency, and water resource management in the restaurant. This research also seeks to identify the impact that the implementation of green accounting has on the restaurant's environmental performance and the long-term sustainability of its operations. Furthermore, this research will evaluate the important contribution made by the restaurant's social engagement in supporting business sustainability, while strengthening relationships and interactions with the surrounding communities that are integral to its operational success. Finally, this research will measure the significant influence of implementing green restaurant concepts on customer loyalty and operational success, with the aim of providing a clearer picture of the relationship between green practices and customer perceptions and satisfaction.

1.4. Research Implication

1.4.1 Theoretical Implication

This research contributes to the development of green accounting and green restaurant theory by providing new insights into the application of environmentally friendly accounting concepts in the restaurant industry. Theoretically, this research adds to the understanding of how environmental cost management through green accounting can reduce negative impacts on the environment and improve operational efficiency. This research also expands the concept of legitimacy theory that links corporate social responsibility with the application of sustainability principles. The results of this study reinforce the theory that companies, especially restaurants, need to involve the community and comply with environmental standards to gain recognition and support from stakeholders. In addition, this study fills the gap in the literature regarding the effect of green accounting implementation on the environmental performance and sustainability of restaurant operations.

1.4.2. Practical Implication

Practically, this study provides guidance for restaurants to adopt green accounting principles in their operations, which not only helps in managing environmental costs but can also improve energy efficiency, waste management, and water usage. The results of this study can be used as a reference for other restaurants to better implement green restaurant principles, which will ultimately improve the restaurant's reputation in the eyes of customers and the surrounding community. In addition, restaurants that implement green accounting and green restaurant indicators effectively can gain customer loyalty, strengthen relationships with the community, and improve long-term business sustainability. This research also suggests that restaurants should pay attention to social engagement and community activities as part of their sustainability strategy, as this can have a positive impact on business success and growth.

1.5. Contextual Overview of Research

In this study, the object to be studied is the application of green accounting at AE Kitchen & Dessert Restaurant in Pontianak. This restaurant was chosen because it has implemented sustainability principles in its operations, which include environmental management, energy efficiency, and social contributions to the surrounding community. This research focuses on three main aspects that are interrelated and form the conceptual framework of the research.

The first aspect to be studied is waste management and energy efficiency. In this aspect, the researcher will explore the strategies that have been implemented by the restaurant in managing organic and inorganic waste, including the management methods used to minimize negative impacts on the environment. In addition, the efficiency of energy use will also be evaluated, such as the implementation of energy-saving technologies or the use of renewable resources. This research will highlight the challenges faced by restaurants in implementing these measures, as well as how they can benefit both the environment and operational efficiency.

The second aspect is the practice of using environmentally friendly ingredients and the restaurant's social contribution to the local community. The research will examine the extent to which restaurants prioritize the use of organic, local and seasonal raw materials to support ecosystem sustainability. In addition, the restaurant's social contributions, such as food donations, customer education on the importance of green practices, and involvement of local communities in environmental restoration activities, will also be the main focus of this research. This aspect will be evaluated to measure the social impact that restaurants have on the surrounding community.

The third aspect of primary concern is the impact of implementing green restaurant indicators on customer loyalty. This research will explore how the implementation of green restaurant principles, such as waste management, energy efficiency, and social contribution, affects customers' perception of the restaurant. This analysis includes the level of customer satisfaction, loyalty towards the restaurant, and the improvement of the restaurant's positive image in the eyes of the community. Researchers will also identify whether customers are willing to support restaurants with these sustainability principles, including the possibility of paying a premium price for the products served.

Through a comprehensive analysis of these three aspects, this research is expected to provide deeper insights into the important role of green accounting implementation in supporting the sustainability of restaurant operations. In addition, the results of this study can also serve as a guideline for other restaurants in adopting similar sustainability principles, as well as provide input for policy makers in supporting environmental sustainability in the culinary sector. Thus, this research not only aims to broaden the understanding of sustainability practices in the restaurant industry, but also to make a real contribution in supporting environmental conservation efforts and strengthening corporate social responsibility in Indonesia.