



UDC 332

MAKING GREENER KEY PERFORMANCE INDICATORS OF INDONESIAN PUBLIC SECTOR

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ABSTRACT

This research aims to find out and analyze how the Bank Indonesia Social Program implemented by Bank Indonesia is implemented in shrimp cultivation in Kotabaru Regency. The research uses qualitative methods with a phenomenological study approach. The data collection techniques used are observation, interviews, documentation and combination. The research results show that the synergy program implemented between Bank Indonesia and the Kotabaru Regency Government regarding shrimp cultivation in Kotabaru Regency has been running well, where the parties involved in the program have carried out their respective duties and obligations. The program began with a Potential Survey and Focus Group Discussion (FGD) which was then continued with the signing of a Cooperation Agreement to be further implemented in various program implementations. From the budget side, it can also be assessed that each party has issued a relatively balanced budget. However, there is still room for development as Bank Indonesia has not yet included Sustainability Accounting as a Key Performance Indicator in assessing the success of a PSBI program. From the perspective of the Kotabaru Regency Government, implementing regulations and sanctions related to mangrove forests still faces various obstacles, such as a lack of human resources, education for officers, and the level of public awareness.

KEY WORDS

Mangrove, social program, Bank Indonesia, Kotabaru Regency, shrimp cultivation, sustainability, accounting.

South Kalimantan is a province that has a fairly extensive coastal area with a sea area of around 1,320.96 km² stretching from Banjar Regency to Kotabaru Regency. Kotabaru Regency itself is the largest district in South Kalimantan, with an area of 9,442.46 km² or approximately a quarter of the area of South Kalimantan province (Central Statistics Agency for Kotabaru Regency, 2019).

Mangrove forests or commonly called mangrove forests or brackish forests, because most of the vegetation is dominated by mangroves. Mangroves are coastal protection plants, because their root structure is such that they can act as mud traps and wave breakers. Apart from that, dense mangrove forests can also act as wind deflectors, important producers of several basic organic species as well as substances in the form of nutrients for the aquatic ecosystem concerned, as well as serving as breeding areas, especially for fish or shrimp and other types of animals (Hardhani, 2002).

So far, 90% of the demand for shrimp commodities in Kotabaru Regency has been met through fishermen's catches and the reKeying 10% through pond cultivation (Fitriah, 2020). The problem that occurs is that it is estimated that in Kotabaru Regency there is over fishing, where there are many fishermen but the fishing area is very narrow. Moreover, the increasing destruction of mangrove forests means that the shrimp habitat, which is home to shrimp, is becoming increasingly narrow. As a result, the fishing area which was originally in



shallow waters shifted to deeper areas. Of course, this also results in the cost of getting caught shrimp being greater than before.

The shrimp fishing area in Kotabaru Regency is shifting from shallow waters away from the coastline, thereby increasing fishermen's capital costs for going to sea, one of which is caused by damage to shrimp habitat in the mangroves on the coast. To overcome this, shrimp cultivation is encouraged so that needs still be met. One of the causes of the destruction of mangroves is due to clearing to make way for fish ponds and ponds (Akhmad, 2021). This is in line with research conducted by the Center for Maritime and Fisheries Socioeconomic Research which states that damage to the mangrove ecosystem in Indonesia is the result of land conversion to shrimp pond cultivation as the Key cause when compared with other activities such as logging, coastal development, plantations, and natural disasters (Witomo & Lt, 2018).

This research is important so that we can find out whether the shrimp cultivation collaboration carried out between Bank Indonesia and the Kotabaru Regency Government, apart from being beneficial from an economic perspective, also does not have a detrimental impact when viewed from a natural or environmental perspective, especially on mangroves which are the "home" and habitat for shrimp.

METHODS OF RESEARCH

The research uses qualitative methods with a phenomenological study approach. The data collection techniques used are observation, interviews, documentation and combination. In general, the research locations are divided into 2 (two) locations, namely at the Bank Indonesia Representative Office, South Kalimantan Province and at each location spread across several areas in Kotabaru Regency.

RESULTS AND DISCUSSION

Kotabaru Regency has the motto "Saijaan" which means "Agree, one heart and one word." This indicates that deliberation and consensus are an important part of social life in Kotabaru Regency. This is also the basis for the signing of the cooperation agreement between Bank Indonesia and Kotabaru Regency. The involvement of Bank Indonesia in efforts to develop micro, small and medium enterprises and export commodities in Kotabaru Regency began with the signing of a Memorandum of Understanding (MoU) between the Kotabaru Regency Government and Bank Indonesia, South Kalimantan Province Number 20/24/BJM-TPE/P/B dated 6 September 2018 concerning Regional Inflation Control Teams.

To further maximize efforts in developing and increasing shrimp cultivation production in Kotabaru Regency, the MoU that was previously signed was then further specified through the signing of a Cooperation Agreement between the Bank Indonesia Representative Office for South Kalimantan Province and the Kotabaru Regency Fisheries Service and Shrimp Cluster Number 22/37 /BJM/P/B,523/579-BUDIDAYA/DP,01/KUB.MTRB/X/2020 dated 13 November 2020 concerning the Development of an Export-Oriented Shrimp Commodity Cluster in Kotabaru Regency.

With the signing of the MoU and Cooperation Agreement, it can be said that Bank Indonesia and Kotabaru Regency have agreed, agree and agree in the shrimp cultivation development program. Apart from that, the signing is also intended to ensure that there is a clear legal umbrella so that synergy and coordination can run well, and there is the same understanding of the business process from upstream to downstream and the problem nodes are well known in the process of shrimp cultivation activities until they meet export standards. As a follow-up to the cooperation agreement, it is proposed to divide tasks between each party, namely:

1) Bank Indonesia:

- Working capital assistance for Small and Medium Enterprises engaged in shrimp cultivation or intermediation with working capital owners;
- Carrying out routine training and coaching for groups of cultivators;



- Create a cultivation pilot (pilot project) that can be adopted by Small and Medium Enterprises/fishermen.
- 2) Kotabaru Regency Government - Kotabaru Fisheries Service:
- Provision and use of idle land to make it productive for cultivation;
 - Together with Bank Indonesia, we carry out routine training and coaching for groups of cultivators;
 - Together with Bank Indonesia, they created a cultivation pilot project;
 - Prepare a team/extension officers who are competent in their fields;
 - Provide clear information on land status, so that Small and Medium Enterprises/Farmers do not get into legal problems.
- 3) Small and Medium Enterprises/Shrimp Farmers.

CPIB (Correct Ways to Handle Fish) certificate is required by the Fish Quarantine Department so that the shrimp produced are of good quality and the level of safety guaranteed to reach consumers. CPIB is also a requirement so that shrimp can enter and become raw materials for processing units/exporters.

After the signing of this MoU, various programs were carried out, including: pilot projects, education and training related to hatcheries, pond optimization, independent feed production, financial recording, capacity building and group management as well as mediation with investors. Bank Indonesia in carrying out its program uses three Key weapons, namely coordination, training and facilitation, in which there is 1 (one) final weapon in the form of PSBI which is used to strengthen the leverage for all the efforts that have been made.

Schaltegger et al in their book Sustainability Accounting and Reporting visualize the concept of sustainability in a "sustainability triangle" consisting of ecology, social and economics (Schaltegger et al., 2006).

The social side is closely related to managing relationships with relevant stakeholders. Bank Indonesia's Social Program really considers managing relationships with its stakeholders. In fact, PSBI is a form of policy communication that Bank Indonesia carries out towards these stakeholders. PSBI is also a form of Bank Indonesia's social concern and a concrete manifestation of dedication to support community empowerment activities and increase understanding of the implementation of Bank Indonesia's duties.

PSBI is carried out systematically and planned through various community empowerment and social awareness activities. The aim is to encourage sustainable economic development and of course the welfare of society. Apart from that, PSBI is also intended as a manifestation of Bank Indonesia's social responsibility to the community.

Next is the environmental side. This environmental side considers how companies or agencies/institutions act as guardians of nature, such as how they contribute to climate change through greenhouse gas emissions, how they manage their waste, air pollution resulting from production, water consumption or energy efficiency, as well as the policies they implement. made by environmental companies.

This was indeed carried out by Bank Indonesia in the Kotabaru shrimp cultivation program, where there were 2 (two) trainings provided related to organic matters, namely training in creating and managing organic shrimp ponds and training in organic tiger shrimp cultivation techniques. synergize with cattle farming. Apart from that, developing a cultivation program by not opening new ponds or simply by activating existing ponds, according to researchers, is also one of the efforts to build a green economy on Earth Saijaan. However, in terms of performance achievements, this environmental aspect is not included in the Key Performance Indicators (KPI) so it does not become part of the success aspect of a program.

The performance indicators used by Bank Indonesia are closely related to economic objectives and are thick with quantitative data. There are 2 (two) Key Performance Indicators (KPI) related to this PSBI activity, namely: 1) Increase in shrimp production by a minimum of 10%; and 2) Realization of the PSBI budget of 90% to 90%. 100%.

Regarding the KPI, researchers can say that the KPI period lasts for 1 (one) year from January 1 to December 31. Before the KPI is implemented, a Performance Contract (KONKIN) is first signed between the Head of the Bank Indonesia Representative Office and



the Members of the Board of Governors of Bank Indonesia. This Performance Contract contains performance clauses given by members of the BI Board of Governors to the Satker Leaders which contain the duties and responsibilities of the Satker Leaders as well as their willingness to carry out performance assessments based on the achievement of the Satker Key Performance Indicators (KPI) targets.

Table 1 – Key Performance Indicators (KPI) Related to Bank Indonesia's Social Program (PSBI) Activities

KPI name	KPI Percentage Increase in production
Target	10% increase in production
Description	This KPI measures the average % increase in production
Formulas	Increase in average production
KPI name	KPI Effectiveness of the realization of the entire PSBI budget compared to the plan
Target	90% s.d. 100%
Description	This KPI measures the realization of the entire PSBI budget managed by KPw DN
Formulas	$\frac{\text{Total PSBI budget realization}}{\text{Total PSBI budget}} \times 100\%$

Source: KPw BI Prov. South Kalimantan. Prepared by the author (2023).

Table 2 – Comparison of Target and Realization of KPI (Key Performance Indicators) Related to PSBI Activities

KPI name	Target	Realization	
		2020	2021
Increased production	10% Increase	11.56%	33.6%
PSBI budget realization	$90\% \leq x \leq 100\%$	97.97%	95.07%

Source: KPw BI Prov. South Kalimantan. Prepared by the author (2023).

With the signing of this Konkin, if there is a KPI that is not achieved, it will affect the performance assessment of the Working Unit and in turn will affect the performance assessment of employees in the Working Unit. This applies to all types of KPI, including KPI related to PSBI, even though KPI is sometimes related to the environment/nature, where there are several risks that Bank Indonesia cannot control.

From this explanation, there is an aspect which according to the researcher is quite interesting to discuss, namely that the scope of KPI owned by Bank Indonesia is still only limited to the economic side, whereas as explained in the initial chapter it is stated that Schaltegger has conceptualized sustainability in a "sustainability triangle" which consisting of ecology, social and economics (Schaltegger et al., 2006). So it can be concluded that there are still two sides that are not included in the KPI in question, namely the social and environmental sides.

According to researchers, this social and environmental side is quite relevant to include and is in accordance with current conditions, where Bank Indonesia is also required to actively participate in the implementation and achievement of Sustainable Development Goals (SDGs) in Indonesia. This is also in line with the latest objectives of Bank Indonesia which are mandated in Article 7 of Law Number 4 of 2023 concerning P2SK (Development and Strengthening of the Financial Sector), which states that the objectives of Bank Indonesia are to achieve stability in the value of the rupiah, Keytain the stability of the payment system, and contribute to Keytaining financial system stability in order to support sustainable economic growth. Thus, although the Bank Indonesia Social Program (PSBI) covers many aspects and is not specifically focused on the social and environmental side, as explained above, it is best to include the social and environmental sector in the assessment of its performance achievements in the Key Performance Indicators (KPI).), so that through the programs carried out the positive impact of PSBI on social aspects and the surrounding environment can be assessed.

Apart from this, the researcher also believes that by only prioritizing the economic side exclusively and ignoring the social and environmental side, it will have several serious and potentially detrimental implications and could risk Bank Indonesia's reputation because it will



be seen as carrying out irresponsible business practices, responsibility and can cause long-term negative impacts, such as increasing social inequality and damage to the ecosystem. This can happen in line with the increasing environmental awareness of society, the international community, the global community and Indonesian society itself, one of which is triggered by technological advances and easy access to information as well as striking and dramatic environmental events, such as natural disasters, floods, forest fires, and rising global temperatures

Furthermore, still related to the creation of KPI, researchers are of the opinion that this enhancing must be based on guiding principles that underlie the formulation of each KPI. The aim is that these principles help in directing the process of formulating an effective and relevant KPI so that can help organizations achieve the goals they want to achieve. Therefore, researchers carry out 3 (three) guiding principles in formulating the KPI.

1. *Scalable*. This principle can help ensure that the KPI created can be measured objectively and can be monitored effectively. Scalable also allows setting measurable and relevant targets to accurately measure progress.

This principle is also related to the ability to collect reliable data needed to measure and monitor KPI so that the evaluation and decision making process is easy.

The scalable principle was also chosen (not measurable) because it is related to the KPI's ability to develop and adapt. This reflects how KPI's ability to reKey relevant and effective in different contexts and at different scales, such as at the level of the individual, team, department, or organization as a whole. So that the KPI can reKey consistent with the values and goals of the organization, but is flexible and agile, allowing for adjustments and changes to the KPI in line with growth or changes in the BI organization or the environment surrounding BI.

2. *Sustainable*. The principle of sustainability (sustainable) underlines the importance of organizations being responsible for social, environmental and economic impacts holistically so that KPI can become a strong tool for encouraging positive change and sustainable development. KPI also considers the long-term views and impacts of current actions and decisions on the future of the organization, environment and society so that it can encourage organizations to become strong and resilient in facing changes and challenges. Sustainability involves fulfilling requirements (compliance) with applicable regulations, standards and ethics so that it can indirectly strengthen relationships with stakeholders, build a positive image, reputation and gain the trust of the community.

3. *Inclusive*. Inclusivity ensures that KPI reflects the needs, perspectives and encourages participation, contribution and active involvement of all individuals or groups involved in the organization, such as employees, stakeholders or other stakeholders. This helps in building stronger and sustainable relationships with them, creating a sense of shared ownership and responsibility, which in turn can increase the sustainability and success of the organization in the long term.

It is also important to remember that in the process of formulating the right KPI it must be relevant to the targets and context of the program being carried out so that later the KPI can be measured objectively, and can provide a clear understanding of the impact of the program from economic, social and environmental aspects, so that it will be very helpful in monitoring and evaluating programs effectively to ensure that the expected goals are achieved well. In the long term, the integration of economic, social and environmental aspects will create a holistic KPI that covers all aspects of sustainability accounting, namely from the Economic, Social and Environmental dimensions. In essence, with this holistic KPI, it is hoped that the programs carried out by Bank Indonesia can have a significant impact and contribution to economic, social and environmental growth and sustainability.

Based on the design above, the following researchers describe the alternative KPI proposals related to PSBI that can be used by Bank Indonesia:

KPI proposal from the Economic dimension:

- Increased Productivity & Percentage of budget realization;
- Increased Income/Profits;
- Increased Welfare and Economic Added Value.



Table 3 – Proposed KPIs from the Economic dimension

KPI name	: KPI Percentage Increase in production	KPI Effectiveness of PSBI budget realization compared to plan
Target	: 10% production increase	% Budget realization 90% s.d. 100% compared to plan
Description	: This KPI measures the average % increase in production	This KPI measures the realization of the entire PSBI budget managed by KPw DN
KPI name	: KPI Increase in revenue/profits	KPI Increased welfare and added economic value
Target	: 10% increase in revenue/profit	Increased welfare and economic added value of 10%
Description	: This KPI measures the average % increase in revenue/profits	This KPI measures the average % of welfare and economic added value. These include (but are not limited to): <ul style="list-style-type: none"> • Increased savings or investments • Poverty reduction • Improved access to financial services • Increase in family income • Reducing unemployment rates • Increase in the number of local jobs created • Increase in product export value • Increased market access • Development of cooperatives or joint business groups • Improving the quality of local fishery products • Increased efficient use of new technologies • Increased access to financing • Increased income from additional activities (not the main product of the program)

Source: Processed by the author (2023).

KPI proposals from the Social dimension:

- Employment Level and Working Conditions;
- Contribution to Society;
- Improving the Quality and Living Conditions of the Community.

Table 4 – Proposed KPIs from the Social dimension

KPI name	: KPI Employment Level and Working Conditions	KPI BI Contribution to Society.	KPI Improving the Quality and Living Conditions of the Community.
Target	: <ul style="list-style-type: none"> • 5 (scale 1-6) For the level of satisfaction of program recipients • 0 for work accident rate • 5% for increasing workforce diversity 	Min. 1 for the number of local community development programs. Min.20 for the number of program beneficiaries or the number of local residents involved in the program. 60% for skills improvement for local communities.	5 (scale 1-6)
Description	: This KPI measures social aspects These include (but are not limited to): <ul style="list-style-type: none"> • Level of satisfaction of program beneficiaries • Work accident rate • Level of diversity in the workforce 	This KPI measures Bank Indonesia's contribution to society These include (but are not limited to): <ul style="list-style-type: none"> • Number of local community development programs • Number of program beneficiaries or number of local residents involved in the program • Improving skills for local communities 	This KPI measures the KPI which measures the positive impact of the program on the quality and living conditions of the community after the program is implemented. These include (but are not limited to): <ul style="list-style-type: none"> • Access to basic services (education, health, sanitation) • Decent housing, or improving the quality of life in general

Source: Processed by the author (2023).

Proposed KPIs from the environmental dimension could be in the form of the number of projects or programs that focus on the environment, where this KPI counts the number of projects or programs carried out by Bank Indonesia that focus on the environment, such as:

- Greening/planting trees/managing city parks;
- Reducing pollution and greenhouse gas emissions through the use of renewable energy/reducing the use of fossil fuels;
- Waste and trash management/reducing the use of single-use plastic or paper recycling programs;
- Other efforts to protect the environment, such as beach or river cleaning activities, reducing the use of dangerous chemicals, restoring damaged coral reefs and mangrove forests.

Table 5 – Proposed KPIs from the Environmental dimension



KPI name	: KPI Number of PSBIs that focus on or are related to the environment
Target	: ≥ 2 PSBI
Deskripsi	: This KPI measures the number of PSBIs that focus on or are related to the environment. These include (but are not limited to): <ul style="list-style-type: none"> • Greening/planting trees/managing city parks • Reducing pollution and GHG emissions through the use of renewable energy/reducing the use of fossil fuels • Waste management/reducing the use of single-use plastic or paper recycling programs • Other efforts to protect the environment: Beach or river cleaning activities, reducing the use of dangerous chemicals, restoring damaged coral reefs and mangrove forests

Source: Processed by the author (2023).

In the long term, these KPIs can be transformed and integrated with each other between economic, social and environmental aspects to become KPI:

- Sustainability Ratio;
- Energy Efficiency;
- Habitat Protection and Protected Zones.

Table 6 – Proposed Long Term KPI

KPI name	:	KPI Sustainability Ratio.	KPI Energy Efficiency	KPI Habitat Protection and Protected Zones.
Target	:	Best Practice	Best Practice	Best Practice
Description	:	This KPI measures the sustainability ratio by comparing sustainability performance which includes economic, social and environmental aspects with financial performance. For example (but not limited to): <ol style="list-style-type: none"> 1) The ratio of profits to carbon emissions 2) The ratio of profit to the use of energy resources expended (for example per kWh of electricity or per discharge of water used) 3) The ratio of profits to increased access to basic services (education, health, sanitation) 	This KPI assesses the extent to which the program can utilize and manage available energy efficiently in operational processes. For example, by measuring the amount of energy used in program implementation operations which includes measuring electricity consumption, fossil fuels or renewable energy used. The relevant indicator in this case is the total kilowatt hours (kWh) or tons of oil equivalent (toe) consumed	This KPI measures the extent to which the program can play a role, either directly or indirectly, in the protection and restoration of habitats including protected zones, such as: <ol style="list-style-type: none"> 1) Reducing physical damage to important habitats, biodiversity, or increasing populations of endangered species 2) Reduction of environmental degradation and sustainability of coastal ecosystems, such as sustainable management of mangroves around the program area 3) Reduction of overfishing levels, or use of sustainable fishing techniques

Source: Processed by the author (2023).

Apart from the Sustainability Accounting approach which covers social, environmental and economic aspects as explained in detail above, there is another approach that can be used to evaluate an entity which does not only focus on profits alone, but also considers the ecosystem, both internal and external, where businesses operate and how they influence each other's activities is known as ESG which includes environmental, social and governance (ESG) aspects. If it is related to ESG, then on the governance side (the environmental and social aspects have been discussed previously above) it can be seen that Bank Indonesia uses a very good governance system. This governance relates to corporate leadership, decision making, political involvement, corporate ethics, audit and internal control.

Leadership and decision making at Bank Indonesia are well organized and refer to a set of rules or principles that define Bank Indonesia's rights, responsibilities and expectations. Bank Indonesia is also an independent institution that is not involved in politics and prioritizes ethics in every step and decision it makes. The decision to carry out a shrimp cultivation program in Kotabaru Regency went through various long processes starting with a Potential Survey and Focus Group Discussion (FGD) between Bank Indonesia, the Kotabaru Regency Fisheries Service and the Kotabaru Fish Cultivator Group (Fish Cultivator Group) first and foremost as a form of governance. the good one. This indicates that Bank Indonesia does not act alone or does not just make decisions unilaterally, but involves all related elements. Moreover, the program being implemented is not within Bank Indonesia's direct purview, so it is very necessary to "sowan" first to the home owner or area owner.



CONCLUSION

From the results of the analysis of the implementation of the Bank Indonesia Social Program (PSBI) in the form of shrimp cultivation carried out between Bank Indonesia and the Kotabaru Regency Government, the author draws the following conclusions:

- The synergy program implemented between Bank Indonesia and the Kotabaru Regency Government, in this case the Kotabaru Regency Fisheries Service, is running well, where the parties involved in the program have carried out their respective duties and obligations. The program begins with a Potential Survey and sitting together in a Focus Group Discussion (FGD) to discuss the division of tasks, identify problems and find solutions to these problems. This was then continued with the signing of the Cooperation Agreement (PKS) and then continued with program implementation. From the budget side, it can also be assessed that each party has issued a relatively balanced budget;
- In implementing its program, Bank Indonesia has implemented the principles of Sustainability Accounting by not only prioritizing economic goals and social aspects, but also environmental factors. This can be seen from the training program provided regarding organic cultivation and the absence of cutting down mangroves for cultivation ponds. However, there is still room for improvement in the form of additional indicators in determining the success of a PSBI program at Bank Indonesia through environmentally based KPI using a Sustainability Accounting / ESG approach

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