

THE EFFECT OF GREEN ACCOUNTING AND AUDIT QUALITY ON SUSTAINABILITY REPORT QUALITY IN COMPANIES LISTED ON THE SRI-KEHATI INDEX

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Abstract. *The growing emphasis on environmental, social, and governance (ESG) factors has underscored the importance of sustainability report quality as a mechanism for corporate transparency and stakeholder accountability. Grounded in stakeholder theory, this study examines the effect of green accounting and audit quality on sustainability report quality in companies listed on the SRI-KEHATI Index. A quantitative research design was employed using secondary data derived from annual reports and sustainability reports of listed companies during the 2019-2024 period. The sample was selected through purposive sampling, and the data were analyzed using multiple linear regression with IBM SPSS Statistics 26. The results reveal that green accounting has a positive and significant effect on sustainability report quality, while audit quality shows no significant individual effect. However, jointly, green accounting and audit quality significantly influence sustainability report quality. These findings suggest that the adoption of environmentally oriented accounting practices, supported by effective oversight mechanisms, enhances the quality of corporate sustainability disclosures.*

Keywords: *Audit Quality; Green Accounting; Stakeholder Theory; Sustainability Report Quality; SRI-KEHATI Index*

1. INTRODUCTION

In contemporary global commerce, sustainability has emerged as a paramount strategic objective, largely propelled by escalating stakeholder demands for enhanced disclosure and responsibility pertaining to environmental, social, and governance (ESG) metrics. As part of this commitment, many organizations have adopted green accounting practices to systematically identify, measure, and disclose the environmental impacts arising from their business operations. The global adoption of sustainability report frameworks has also continued to expand, reflecting the increasing integration of sustainability into corporate report practice. The GRI indicates that a substantial proportion of major corporations, specifically 77% of the Global 250 (G250) and 71% of prominent multinational enterprises, adhere to the GRI Standards when compiling their sustainability reports (GRI, 2024).

The Indonesian government's dedication to fostering sustainable development is demonstrably articulated in Financial Services Authority Regulation No. 51/POJK.03/2017. This regulatory framework obligates financial entities, publicly traded corporations, and governmental organizations to disseminate sustainability disclosure. These documents serve as a critical conduit for disseminating information regarding a company's performance across economic, social, and environmental considerations to its interested parties. The effectiveness of this regulatory framework is demonstrated by the high level of corporate compliance. Data released by the Indonesia Stock Exchange (IDX) indicate that approximately 97% of listed companies submitted sustainability reports through the mandatory disclosure mechanism in 2025 (Heriyanto, 2025).

Despite these regulatory framework, various environmental challenges persist, indicating that the implementation of sustainability principles remains suboptimal. According to the World Bank (2023), Indonesia's carbon emissions reached to 674.5 million tons, primarily originating from the energy, agriculture, waste, and industrial sectors. In addition, Statistics Indonesia (2024) reports that national waste generation reaches 33.79 million tons, with a substantial proportion remaining inadequately managed. These circumstances highlight the important role of green accounting in facilitating the transparent management and reporting of environmental costs in sustainability reports (Maharani & Akbar, 2025).

Challenges in sustainability report extend beyond the extent of information disclosure to include the credibility of the information presented. One of the most common issues is greenwashing, whereby companies project an environmentally responsible image without implementing genuine sustainability practices. Such practices have the potential to undermine investors' and other stakeholders' confidence in published sustainability reports (Nisa & Sisdianto, 2025). Therefore, ensuring the quality of sustainability information requires adequate verification through high-quality auditing. High audit quality enhances the reliability and credibility of sustainability disclosures, thereby providing stakeholders with a more reliable basis for decision-making (Ariani & Puspita, 2023).

The Indonesia Stock Exchange (IDX), in collaboration with the KEHATI Foundation, established the SRI-KEHATI Index to promote the adoption of sustainability principles in Indonesia's capital market. The index serves as a benchmark for publicly listed companies that meet Sustainable and Responsible Investment (SRI) criteria and demonstrate strong Environmental, Social, and Governance (ESG) performance. Companies included in this index are considered to demonstrate a stronger commitment to sustainable business practices and responsible corporate governance (Akbar & Murdiyanto, 2023). Accordingly, companies listed on the SRI-KEHATI Index provide an appropriate research context for investigating the determinants of sustainability report quality, with particular emphasis on the implementation of green accounting and audit quality.

A significant development occurred during the 2025 evaluation and rebalancing of the SRI-KEHATI Index, resulting in changes to the composition of its listed companies. As part of this revision, PT Astra International Tbk (ASII), PT Dayamitra Telekomunikasi Tbk (MTEL), and PT Pertamina Geothermal Energy Tbk (PGEO) were added to the index, while PT Japfa Comfeed Indonesia Tbk (JPFA), PT Surya Citra Medika Tbk (SCMA), and PT Telkom Indonesia (Persero) Tbk (TLKM) were removed from the index. The removal of TLKM attracted particular attention because it marked the first time the company had been removed from the SRI-KEHATI Index since its establishment in 2009. This development suggests that membership in the SRI-KEHATI Index is determined not only by financial performance but also by ESG performance and reputational considerations associated with corporate governance. It further highlights the critical role of sustainability practices and effective corporate governance in maintaining a company's eligibility for inclusion in a sustainability-oriented index (Wati, 2025). Table 1.1 presents the companies added to and removed from the SRI-KEHATI Index.

Table 1.1 Companies Added to and Removed from the SRI-KEHATI Index

Index	Added Companies	Removed Companies
SRI-KEHATI	PT Astra International Tbk (ASII)	PT Japfa Comfeed Indonesia Tbk (JPFA)
	PT Dayamitra Telekomunikasi Tbk (MTEL)	PT Surya Citra Medika Tbk (SCMA)
	PT Pertamina Geothermal Energy Tbk (PGEO)	PT Telkom Indonesia (Persero) (TLKM)

Sumber: Wati (2025)

However, previous studies investigating the effects of green accounting and audit quality on sustainability reports quality yield inconsistent findings. Several studies report that green accounting has a positive effect on sustainability reports quality, whereas others find no significant relationship. Similarly, previous empirical studies examining the effect of audit quality on sustainability report quality have reported inconsistent findings. These inconsistent findings highlight a research gap and underscore the need for further investigation, particularly among companies listed on the SRI-KEHATI Index, to provide a better understanding of the determinants of sustainability reports quality.

2. LITERATURE REVIEW

2.1 Stakeholder Theory

Stakeholder theory was first introduced by the Stanford Research Institute in 1963. It posits that a company is a system involving multiple stakeholders, including shareholders, customers, employees, creditors, governments, and the wider community (Wallad & Darniaty, 2023). According to this theory, companies are expected to address stakeholders interests by ensuring transparency and accountability in corporate information disclosure.

Meinawati & Wirakusuma (2022) argued that high quality sustainability reports demonstrate a company's commitment to effectively managing its economic, social, and environmental impacts, thereby enhancing stakeholder confidence. Accordingly, stakeholder theory provides an appropriate theoretical foundation for explaining how green accounting practices and audit quality contribute to improving sustainability report quality.

2.2 Green Accounting

Green accounting represents an accounting approach that incorporates economic, social, and environmental considerations into corporate management to promote sustainable business practices (Lestari & Khomsiyah, 2023).

In this study, green accounting is measured by comparing total environmental costs with the company's net profit (Lestari & Khomsiyah, 2023). The measurement formula is presented as follows:

$$GA = \frac{\text{Total Environmental Costs}}{\text{Net Profit}} \times 100\%$$

Maharani & Akbar (2025) found that green accounting exerts a positive and significant effect on sustainability report quality. Their findings indicate that the effective implementation of green accounting practice contributes to higher quality sustainability report.

2.3 Audit Quality

Audit quality refers to an auditor's ability to detect and report material misstatements in financial statements in accordance with applicable auditing standards and professional ethical requirements, thereby ensuring that financial information is reliable and fairly represents a company's financial condition (Wijaya et al., 2024).

According to (Effendi & Ulhaq, 2021), audit quality is commonly proxied by the classification of Public Accounting Firms (PAFs) into Big Four affiliated and Non-Big Four Firms. Big Four affiliated PAFs are generally recognized for their global reputation, extensive professional expertise, and rigorous auditing standards, which are widely associated with higher audit quality.

Following (Anam et al., 2022), audit quality is proxied by a dummy variable, assigning a value of 1 to companies audited by Public Accounting Firms affiliated with Big Four and a value of 0 to those audited by Non-Big Four Public Accounting Firms. Higher audit quality is expected to improve sustainability report quality.

2.4 Sustainability Report Quality

A sustainability report serves as a medium for communicating a company's economic, environmental, and social performance, reflecting its accountability and transparency toward stakeholders (Sarwono & Meiden, 2024).

In this study, sustainability report quality is assessed using a disclosure scoring approach based on the GRI standards. The measurement is performed by calculating the ratio of disclosed GRI items to the total number of disclosure items required under the GRI standards (Veradine & Praptoyo, 2024).

$$DS = \frac{\text{Number of Disclosed Items}}{\text{Total Disclosure Items}} \times 100\%$$

Specifically, sustainability report quality is assessed using GRI 102 (General Disclosures), GRI 200 (Economic), GRI 300 (Environmental), and GRI 400 (Social). The GRI Standards provide a comprehensive and standardized framework that enhances the comparability and completeness of sustainability disclosures across companies.

2.5 Hypothesis Development

Green accounting enhances corporate transparency through the disclosure of environmental expenditures and sustainability-related activities. (Nurhakiki et al., 2024) argued that corporate social responsibility disclosure strengthens social legitimacy, enhances corporate reputation, and increases stakeholders' trust.

Moreover, Maharani & Akbar (2025) reported that green accounting exerts a positive and significant effect on sustainability report quality. Building on these empirical findings, the first hypothesis is formulated as follows:

H1: Green accounting has a positive effect on the quality of sustainability reports of companies listed on the SRI-KEHATI Index.

Ariani & Puspita (2023) reported that audit quality does not have a significant effect on sustainability report quality. Nevertheless, from a theoretical perspective, high quality audits are expected to enhance the credibility and reliability of corporate disclosures, thereby improving the quality of sustainability report. Accordingly, the second hypothesis is formulated as follows:

H2: Audit quality has a positive effect on the quality of sustainability reports of companies listed on the SRI-KEHATI Index.

Sustainability report quality is influenced by various factors, including the implementation of green accounting and audit quality. These variables are expected to jointly improve the quality of corporate sustainability disclosures (Maharani & Akbar, 2025). Therefore, the third hypothesis is proposed as follows:

H3: Green accounting and audit quality jointly have a significant effect on the quality of sustainability reports of companies listed on the SRI-KEHATI Index.

3. RESEARCH METHODS

This study employed a quantitative research method with an associative approach to examine the effects of green accounting and audit quality on the quality of sustainability reports of companies listed on the SRI-KEHATI Index. According to Creswell (2018), as cited in Sugiyono (2021:12), quantitative research is a research approach that examines the relationship among variables through the collection of numerical data and the application of statistical analysis. This approach was selected because it provided objective and measurable evidence for explaining the relationships among the research variables.

The study was conducted using from companies listed on the SRI-KEHATI Index during the 2019-2024 period. This observation period was selected because the annual reports and sustainability reports required for the analysis were consistently available throughout the study period. In addition, the selected period provided recent evidence regarding the implementation of green accounting, audit quality, and sustainability report practices among companies committed to sustainability.

The study used secondary data obtained from the annual reports and sustainability reports published by the sampled companies. Secondary data were selected because they were objective, verifiable, and relevant to the research objectives.

The population comprised all companies listed on the SRI-KEHATI Index during the 2019–2024 period. The sample was selected using a purposive sampling technique based on predetermined criteria (Sugiyono, 2021). The criteria included companies that were consistently listed on the SRI-KEHATI Index throughout the observation period, published complete annual and sustainability reports, and provided the information required to measure all research variables. Based on these criteria, 18 companies were selected as the research sample. With a six-year observation period, the final dataset consisted of 108 firm-year observations.

The independent variables were green accounting and audit quality, whereas the dependent variable was sustainability report quality. Green accounting was measured using the ratio of environmental costs to the company's net income (Putri & Khomsiyah, 2024). Audit quality was measured using a dummy variable, where a value of 1 was assigned to companies audited by Big Four-affiliated public accounting firms and a value of 0 was assigned to companies audited by non-Big Four public accounting firms (Anam et al., 2022). Sustainability report quality was measured using a disclosure index based on the Global Reporting Initiative (GRI) Standards through the disclosure scoring method (Veradine & Praptoyo, 2024).

Data were collected through the documentation method by extracting relevant information from the annual reports and sustainability reports of the sampled companies. The data were analyzed using IBM SPSS Statistics version 26. The analytical procedures included descriptive statistical analysis, followed by classical assumption tests consisting of normality, multicollinearity, heteroscedasticity, and autocorrelation tests. Subsequently, multiple linear regression analysis was performed to examine the relationships among the variables. Hypothesis testing was conducted using the partial t-test, simultaneous F-test, and the coefficient of determination (R^2). These analytical techniques were employed to examine both the individual and joint effects of green accounting and audit quality on sustainability report quality.

4. RESULTS AND DISCUSSION

4.1 RESULTS

4.1.1 Descriptive Statistics

Table 4. 1 Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Green Accounting	108	.00	154.01	6.0662	23.98880
Kualitas Audit	108	.00	1.00	.9444	.23013
Kualitas Laporan Keberlanjutan	108	.00	1.00	.6552	.22564
Valid N (listwise)	108				

Source: (Data Processed with SPSS 26)

The results of this study have been presented through descriptive statistical analysis, which has provided an overview of the distribution and variation of the variables. The Green Accounting variable has shown a minimum value of 0.00, a maximum value of 154.01, a mean

of 6.0662, and a standard deviation of 23.98880. The Audit Quality variable has ranged from 0.00 to 1.00, with a mean of 0.9444 and a standard deviation of 0.23013. Likewise, the Sustainability Report Quality variable has ranged from 0.00 to 1.00, with a mean of 0.6552 and a standard deviation of 0.22564. These findings have indicated relatively low variability in the Audit Quality and Sustainability Report Quality variables.

4.1.2 Classical Assumption Tests

a. Normality Test

Table 4. 2 Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.07722679
Most Extreme Differences	Absolute	.151
	Positive	.139
	Negative	-.151
Test Statistic		.151
Asymp. Sig. (2-tailed)		.003 ^c
Monte Carlo Sig. (2-tailed)	Sig.	.146 ^d
	99% Confidence Interval	
	Lower Bound	.137
	Upper Bound	.155

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000.

Source: (Data Processed with SPSS 26)

The normality test has been performed using the One-Sample Kolmogorov–Smirnov test. The results have shown an Asymp. Sig. value of 0.003 (< 0.05), indicating that the data have not been normally distributed. However, the Monte Carlo Sig. value has reached 0.146 (> 0.05), indicating that the regression model residuals have satisfied the normality assumption.

b. Multicollinearity Test

Table 4. 3 Multicollinearity Test Results

		Coefficients ^a	
		Collinearity Statistics	
Model		Tolerance	VIF
1	Green Accounting	.989	1.011
	Kualitas Audit	.989	1.011

a. Dependent Variable: Kualitas Laporan Keberlanjutan

Source: (Data Processed with SPSS 26)

The multicollinearity test has indicated that the Green Accounting and Audit Quality variables have recorded a Tolerance value of 0.989 (> 0.10) and a Variance Inflation Factor (VIF) value of 1.011 (< 10). These results have indicated that the regression model has not exhibited multicollinearity.

c. Heteroscedasticity Test

Table 4. 4 Heteroscedasticity Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.058	.017		3.480	.001
	Green Accounting	-.019	.045	-.058	-.416	.679
	Kualitas Audit	.009	.018	.067	.480	.633

a. Dependent Variable: AbsRES

Source: (Data Processed with SPSS 26)

The heteroscedasticity test has been performed using the Glejser method. The results have shown significance values of 0.679 for Green Accounting and 0.633 for Audit Quality, both of which have exceeded 0.05. These findings have indicated that the regression model has not exhibited heteroscedasticity and that the residuals have satisfied the assumption of homoscedasticity.

4.1.3 Multiple Linear Regression Analysis Test

Table 4. 5 Multiple Linear Regression Analysis Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	66.669	11.917		5.594	<.001		
	Green Accounting	-.001	.001	-.103	-1.060	.291	.998	1.002
	Kualitas Audit	-6.923	12.278	-.055	-.564	.574	.998	1.002

a. Dependent Variable: Kualitas Laporan Keberlanjutan

Source: (Data Processed with SPSS 26)

$$Y = 0,664 + 0,183X_1 + 0,060X_2 + e$$

Where:

- Y = Sustainability Report Quality
- X₁ = Green Accounting
- X₂ = Audit Quality
- e = Error term

The regression analysis has produced a constant value of 0.664, indicating that Sustainability Report Quality has remained at 0.664 when Green Accounting and Audit Quality have been held constant. The Green Accounting coefficient has been estimated at 0.183, indicating that a one-unit increase in Green Accounting has been associated with a 0.183-unit increase in Sustainability Report Quality, holding other variables constant. Meanwhile, the Audit Quality coefficient has been estimated at 0.060, indicating that a one-unit increase in Audit Quality has been associated with a 0.060-unit increase in Sustainability Report Quality, assuming that all other variables have remained constant.

4.1.4 Hypothesis Test

a. Partial Test (T Test)

Table 4. 6 T Test (Partial)

Coefficients^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	.664	.032	20.635	.000
	Green Accounting	.183	.086	.277	.037
	Kualitas Audit	.060	.034	.227	.084

a. Dependent Variable: Kualitas Laporan Keberlanjutan

Source: (Data Processed with SPSS 26)

Based on the results of the t-test, Green Accounting has had a positive and significant effect on Sustainability Report Quality, whereas Audit Quality has not had a significant effect on Sustainability Report Quality. Accordingly, the hypothesis regarding the effect of Green Accounting has been accepted, while the hypothesis regarding the effect of Audit Quality has been rejected.

b. Simultaneous test (F-test)

Table 4. 7 Test F Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.053	2	.027	4.285	.019 ^b
	Residual	.322	52	.006		
	Total	.375	54			

a. Dependent Variable: Kualitas Laporan Keberlanjutan

b. Predictors: (Constant), Kualitas Audit, Green Accounting

Source: (Data Processed with SPSS 26)

Based on the results of the F-test, a significance value of 0.019 (< 0.05) has been obtained, indicating that Green Accounting and Audit Quality have jointly had a significant effect on Sustainability Report Quality. Therefore, the regression model has been considered statistically significant and suitable for explaining the relationship between the independent variables and the dependent variable.

4.1.5 Determination Coefficient Test

Table 4. 8 Determination Coefficient Test Results

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.376 ^a	.141	.108	.0786979

a. Predictors: (Constant), Kualitas Audit, Green Accounting

b. Dependent Variable: Kualitas Laporan Keberlanjutan

Source: (Data Processed with SPSS 26)

The R-squared value has been recorded at 0.141, indicating that Green Accounting and Audit Quality have explained 14.1% of the variation in Sustainability Report Quality. The remaining 85.9% has been explained by other factors beyond the scope of this study.

4.2 DISCUSSION

4.2.1 The Effect of Green Accounting on Sustainability Report Quality

The findings of this study have indicated that Green Accounting has had a positive and significant effect on Sustainability Report Quality. These findings have supported Stakeholder Theory, which argues that companies are responsible not only to shareholders but also to a broader range of stakeholders. Therefore, companies have been expected to disclose economic, social, and environmental information in a transparent manner. The implementation of Green Accounting has enabled companies to identify and allocate environmental costs more systematically, thereby improving the quality of sustainability information disclosed.

The findings of this study have been consistent with those of Maharani & Akbar (2025), Ariani & Puspita (2023), and Qur'aini et al. (2025), Maharani and Akbar (2025), Ariani and Puspita (2023), and Qur'aini et al. (2025), who have found that the implementation of Green Accounting has improved Sustainability Report Quality. Greater implementation of environmentally oriented accounting practice have been associated with higher quality sustainability disclosures. These findings have implied that companies need to strengthen their commitment to managing environmental costs and disclosing sustainability related activities as a means of demonstrating accountability to their stakeholders.

4.2.2 The Effect of Audit Quality on Sustainability Report Quality

The findings of this study have indicated that Audit Quality has not had a significant effect on Sustainability Report Quality. These findings have suggested that Sustainability Report Quality has been influenced more by a company's commitment to implementing and disclosing sustainability-related activities than by the quality of the audit performed. From a theoretical perspective, Stakeholder Theory has explained that stakeholders' information needs have been fulfilled through corporate transparency. However, the presence of high-quality external auditors has not necessarily improved Sustainability Report Quality when companies have not demonstrated a strong commitment to sustainability disclosure.

The findings of this study have been consistent with those of Ariani & Puspita (2023), who have found that Audit Quality has not had a significant effect on Sustainability Report Quality. However, these findings have differed from those reported by Saputra & Dewi (2022), who have concluded that Audit Quality has improved the quality of corporate reporting. This inconsistency has suggested that external auditors have remained primarily focused on auditing financial statements rather than enhancing the quality of sustainability disclosures. Therefore, these findings have implied that improving Sustainability Report Quality has depended not only on Audit Quality but also on a company's commitment to consistently implementing sustainable business practices.

4.2.3 The Simultaneous Effect of Green Accounting and Audit Quality on Sustainability Report Quality

Based on the results of the simultaneous hypothesis test, Green Accounting and Audit Quality have jointly had a positive and significant effect on Sustainability Report Quality. These findings have indicated that both variables have collectively explained variations in Sustainability Report Quality. The findings have also supported Stakeholder Theory, which has argued that companies have needed to satisfy stakeholders' information needs by providing information that has been transparent, accountable, and reliable. The implementation of Green Accounting has contributed to enhancing the transparency of environmental disclosures, whereas Audit Quality has helped strengthen the credibility of the information disclosed by companies.

The findings of this study have been consistent with those reported by Maharani & Akbar (2025), who have concluded that Green Accounting has played an important role in improving Sustainability Report Quality. In addition, Ariani & Puspita (2023) have explained that Audit Quality and corporate sustainability practices have been interrelated in improving the quality of information disclosed to stakeholders. Therefore, Sustainability Report Quality has not been determined by a single factor but has resulted from the combined implementation of

environmentally oriented accounting practices and adequate monitoring mechanisms.

CONCLUSION

This study demonstrates that Green Accounting has a positive and significant effect on Sustainability Report Quality among companies listed on the SRI-KEHATI Index. This finding indicates that the better the implementation of environmentally oriented accounting practices, the higher the quality of sustainability information disclosed by companies. In contrast, Audit Quality does not have a significant effect on Sustainability Report Quality, suggesting that the quality of sustainability report is influenced more by a company's commitment to transparently disclosing its economic, social, and environmental performance than by the quality of external audits. Nevertheless, Green Accounting and Audit Quality jointly have a significant effect on Sustainability Report Quality. These findings imply that the implementation of environmentally oriented accounting practices, supported by effective monitoring mechanisms, enhances the quality of sustainability disclosures and strengthens corporate accountability to stakeholders.

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