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EXPLORATION OF GREEN ACCOUNTING PRACTICES IN INDONESIAN BORDERS BASED ON "BELALEK" CULTURE

Pahmi Ardi[1)], Febriansyah[2)], Ananda Siska Rhuzana[3)], and Rima Sisna[4)]
[1,2,3,4]Akuntansi Sektor Publik, Politeknik Negeri Sambas
E-mail: pahmiardi@gmail.com

Abstract

This research examines green accounting practices from the perspective of Belalek cultural values in an oil palm plantation company located in the border area of Sijang Village, Sambas Regency, West Kalimantan. Using a qualitative phenomenological approach with purposive sampling of six informants, data were collected through interviews, observation, and documentation, and analyzed using the interactive model of Miles and Huberman, supported by computational text analysis to strengthen coding traceability. The findings indicate that green accounting practices, encompassing environmental restoration costs, compliance costs, externality disclosure, and social-community costs, have been partially implemented. Restoration and social-community aspects align with Belalek values of responsibility, friendship, peacefulness, and social care, generating legitimacy for the company. However, compliance practices remain reactive, and externality disclosure remains non-transparent, contradicting the Belalek values of honesty and independence, thereby creating a legitimacy gap. This study contributes a novel integration of green accounting with local cultural values through the lens of legitimacy theory, offering practical implications for institutionalizing proactive environmental disclosure and providing a cultural reference for corporate social and environmental responsibility policies in border regions.

Keywords: *Green Accounting, Belalek Culture, Legitimacy Theory, Oil Palm Plantation, Social-Environmental Responsibility*

INTRODUCTION

West Kalimantan is one of the largest oil palm producing provinces in Indonesia, with a total plantation area of 1,497,187 hectares based on data from the Central Statistics Agency of West Kalimantan Province in 2025 (BPS West Kalimantan, 2025). Sambas Regency as one of the regions in West Kalimantan Province is recorded to have an oil palm plantation land area of 99,424 hectares (BPS Sambas Regency, 2025). As a border area that borders directly with the State of Sarawak, Malaysia, Sambas Regency has a strategic regional position. Oil palm plantations in Sambas Regency are generally dominated by large companies. The expansion of oil palm plantations has been proven to have an impact on the environmental and social conditions of the surrounding community, ranging from changes in environmental quality to shifts in the structure of local community life (Sibhatu, 2023).

Behind the rapid development of plantations, there are social and environmental problems that are most felt by residents around oil palm plantations in Sambas Regency, including land disputes, road damage, and river water pollution. Land disputes occur when the boundaries of community land ownership collide with company licensing. In West Kalimantan, this kind of conflict is still ongoing due to the overlap between communal and customary land of the community with company concessions, thus placing residents in a weak bargaining position (Vitiara et al., 2024). WALHI West Kalimantan (2023) recorded twenty-three active land disputes in the oil palm plantation sector in West Kalimantan, with six cases concentrated in Sambas Regency.

According to Alfiani et al. (2024), liquid waste from plantation land carried by rainwater has been shown to degrade river water quality to the category of mild to severe pollution, exceeding the thresholds set by the government. From an environmental perspective, oil palm plantations also cause deforestation accompanied by high carbon emissions due to land drainage, seasonal drought, land fires, and declining river water quality (Sagala et al., 2025). These impacts also extend to the socio-cultural dimension of the Sambas Malay community, particularly the tradition of Belalek, a form of voluntary cooperation among farmers in managing land based on the principle of reciprocity (Wiyono & Ramadhan, 2021). Belalek is not merely an agricultural practice, but also a medium for preserving values such as honesty, tolerance, responsibility, social care, and peacefulness, which form social cohesion and reflect an ethic of sustainable environmental management (Tarmila, 2024). The environmental damage and emergence of social inequality caused by oil palm plantations have led to the fading of the Belalek cultural values that constitute a Sambas Malay tradition.

In order to obtain a more comprehensive and human-centered picture of the environmental impact, the researcher conducted preliminary interviews with a number of residents living around the plantation area depicted in Mr. M statement on April 25, 2026.

"Palm oil mill waste often pollutes rivers until the water turns black, smells, and causes fish to die. In addition, it makes the village environment less trees so that floods occur more often at the end of the year during the rainy season". (Mr. M, April 25, 2026).

This statement shows that the existence of the oil palm plantation in Sijang Village has caused the river water to become polluted and has led to flooding. Ms. N, a resident of Sijang Village, added that the impact of the oil palm plantation company's activities also damaged the road on the village's main route. This was summarized in an interview on April 26, 2026, which stated, "The high intensity of the company in transporting palm oil products has caused damage to the village roads". The data provides an illustration that the impacts caused by oil palm plantations consist of unresolved agrarian conflicts, ongoing environmental damage, and the fading of the Belalek tradition as a result of the conversion of agricultural land to oil palm monocultures.

In terms of regulation, the obligation of social and environmental responsibility (TJSL) for oil palm plantation companies has been regulated in Law Number 40 of 2007 on Limited Liability Companies, Article 74, which is reinforced by Government Regulation Number 47 of 2012 and Law Number 25 of 2007 on Investment, which states that plantation companies' obligations to protect the environment include ecosystem protection, preservation of environmental functions, and remediation of environmental impacts. This is in line with the principle of green management, such as green accounting, in which companies are directed to improve environmental, economic, and social performance for sustainability (Elshaer et al., 2023).

According to Putra & Sisdianto (2024), the application of green accounting principles helps companies reduce carbon emissions through the use of environmentally friendly technology and improved energy efficiency. Dinda et al. (2023) revealed that by recording and reporting environmental costs in detail, such as waste management costs, carbon emission reduction, or natural resource usage, companies can provide clearer information to stakeholders. According to Nurul (2023), green accounting reporting helps companies in decision-making by providing information on the environmental impacts of business activities, while also improving cost efficiency, helping to comply with environmental regulations, strengthening corporate image, and supporting profit growth and the company's long-term sustainability.

Green accounting, which in the academic literature is also known as environmental accounting or environmental management accounting, is defined as an accounting system that integrates aspects of costs, benefits, and environmental impacts into the business decision-making process and corporate reporting (Ilham & Widodo, 2021). This concept aims to help companies identify, measure, and allocate environmental costs arising from operational activities so that they can improve resource efficiency and support sustainable development. According to Yasrawan and Werastuti (2022), green accounting should include at least four dimensions, namely 1) environmental restoration costs, 2) environmental compliance costs, 3) disclosure of environmental externalities, and 4) social-community costs that support social sustainability in the company's operating area.

Accounting practices, including green accounting, should be adaptable in the local environment (Thalib & Briando, 2023). One of them is the local culture of an area, these values can affect how financial management is carried out (Randa & Daromes, 2021). According to Maulana (2025), integrating cultural values in accounting practice is important to answer global challenges while developing an accounting system that is in harmony with local wisdom. Aprilia Gauri Kusuma et al. (2026) examined cultural values in the sustainability of MSMEs, while Djuharni et al. (2020) examined local value-based accounting information systems.

Sambas Regency is characterized by local culture, one of which is the Belalek tradition that has developed within the community. The Belalek culture contains character values implicit in farmers' agricultural activities. These values consist of honesty, tolerance, discipline, hard work, independence, democracy, friendship, peacefulness, social care, and responsibility (Tarmila, 2024).

Previous research has generally examined green accounting without associating it with local cultural values: Wahyuni and Pramudita (2024) discuss green accounting practices in mining companies; Nurleli (2024) examines the disclosure of environmental costs in palm oil companies; and Sayuti (2024) reviewed environmental reporting as a corporate sustainability strategy. The novelty of this research lies in the integration of green accounting practices with Belalek cultural values in oil palm plantation companies in the country's border areas, a context that has not been studied by previous research.

This research can explain the theory of legitimacy as a view in understanding green accounting practices and the perspective of Belalek culture to achieve sustainability. In addition, this research can provide insight for oil palm plantation entrepreneurs regarding strengthening green accounting practices based on the perspective of Belalek culture for environmental sustainability.

RESEARCH METHODS

This research uses a qualitative approach with a phenomenological method. This approach was chosen to deeply explore green accounting practices from the perspective of Belalek culture in oil palm plantation companies in the border area of Sambas Regency.

Sampling in this research used a purposive sampling technique, that is, using criteria in selecting samples to obtain in-depth information. The sample criteria were Sambas Malay community members in Sijang Village who live in the area around the oil palm plantation company. The sample consisted of six people selected to represent variations in cross-generational perspectives considered to have in-depth knowledge of environmental change, local cultural practices, and social experiences resulting from the existence of the oil palm plantation. Mr. M, (resident, 22 years old), Ms. N, (resident, 20 years old), and Mr. F, (village official, 25 years old) represent the younger generation who grew up in Sijang Village when oil palm was already present, so their testimonies illustrate how change is felt by those who inherited today's village conditions. Meanwhile, Mr. Mi, (village official, 35 years old), Mr. Q, (hamlet head, 35 years old), and Ms. Fi, (resident, 45 years old) represent the perspective of the adult generation and village officials who hold living memories of the village's socio-cultural conditions before and after the presence of the oil palm company. The combination of these two age groups was deliberate so that the study could obtain a picture that is not only contemporary but also historically layered, as suggested by Spradley (2022). The data collection process was carried out until data saturation was reached, that is, when interviews and observations no longer produced new relevant information.

Data collection techniques used were interviews, observations, and documentation. Data analysis used the interactive model of Miles & Huberman (1994) through the activities of data collection, data condensation, data presentation, and inductive conclusion drawing so that the research results could describe social conditions in depth and systematically (Rahardjo, 2022).

To strengthen the traceability of the coding results, the researchers complemented the thematic analysis with computational text analysis of the informants' interview transcripts. After removing Indonesian-language stopwords and normalizing morphological variants to root words, word frequencies and the intensity of code occurrences for each informant were calculated. Data validity was maintained through method triangulation by comparing the results of interviews, observations, and supporting documents, as recommended by Creswell and Poth (2021).

RESULTS AND DISCUSSION

According to Yasrawan and Werastuti (2022), green accounting practices include at least four aspects: environmental restoration costs, environmental compliance costs, environmental externality disclosure, and social-community costs. Based on interviews with all informants, it was found that green accounting practices have generally been implemented by the oil palm plantation company, although their implementation is not yet evenly distributed or optimal.

Before discussing each aspect, the word frequency analysis of the answer transcript provides an overview of the focus of the informant's statement (Figure 2 and Figure 3). The most common terms are community, company, village, river, palm oil, impact, road, environment, repair, and assistance. This composition confirms two things at once: the main concern of the citizens is ecological degradation (rivers, impacts, environment, pollution), and the corporate response that is best known to the citizens is in the form of physical repairs, aid, and reforestation. Terms such as greening, ponds, waste, and complaints serve as connecting points that link impacts to green accounting practices discussed in the following subsections.

Figure 2. Word cloud of the most frequent terms in the informants' responses

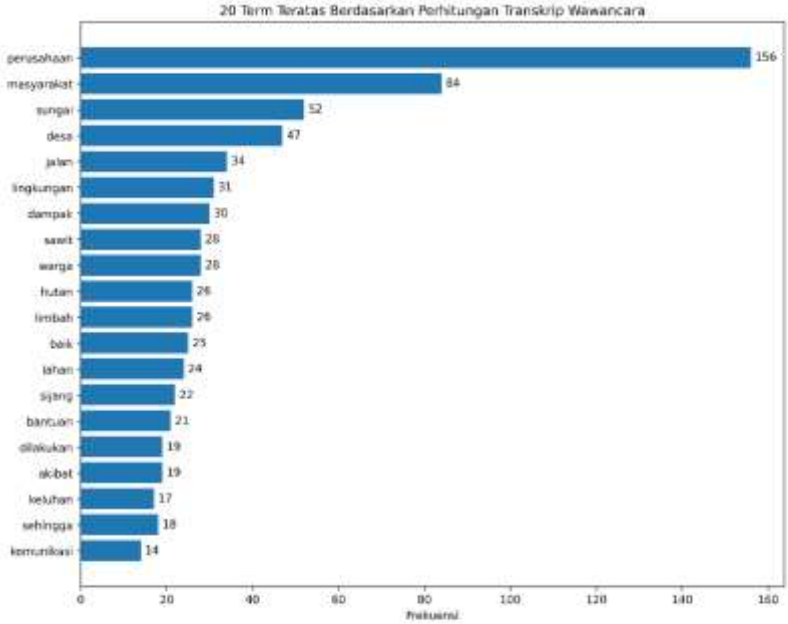

Figure 3. Frequency of the top 20 terms in the corpus of informants' responses

The mapping of codes across informants (Figure 4) shows that residents' experiences are not homogeneous. Informant Mubin most frequently raised issues of externality disclosure and the legitimacy gap, while Nurdianti was more prominent on aspects of compliance and sources of legitimacy. This heterogeneity is not an inconsistency, but rather evidence that source triangulation is functioning: the same theme is read from different points of view, thereby strengthening the credibility of the findings.

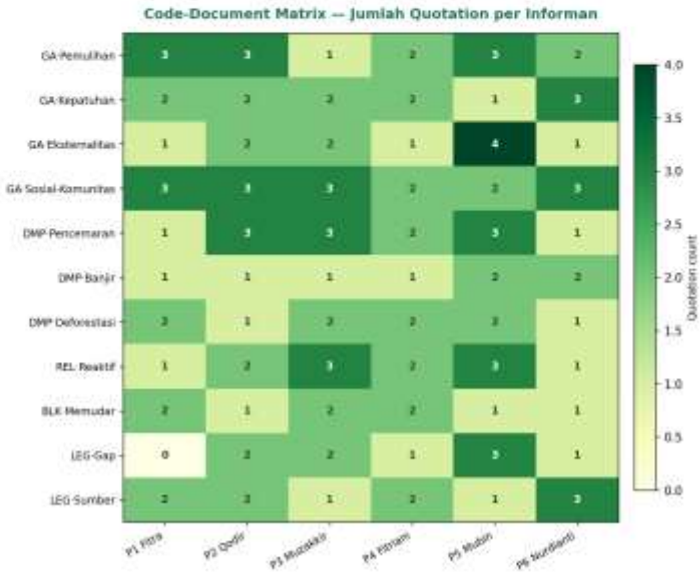

Figure 4. Informant code matrix

The aspect of environmental restoration costs is considered by residents to have been addressed fairly responsively by the company in repairing environmental changes caused by the company's operational intensity in Sijang Village, Sambas

Regency. This was expressed by informant Mubin, who stated, "The company has repaired road damage caused by its activities, but not evenly." (Mr. M., Interview, April 25, 2026). Fitra also stated, "The company helps clean the river that has turned black due to the impact of the oil palm plantation." (Mr. F., June 5, 2026)

The informants' explanations indicate that the company has carried out the green accounting component of environmental restoration costs as proposed by Yasrawan and Werastuti (2022), namely through road repairs and river cleaning. This finding is in line with Dhamayanti (2021), who found that companies carry out social and environmental responsibility as a manifestation of ethical behavior, as well as Angelina and Nursasi (2021), who stated that the implementation of green accounting has indeed been running. It should be noted that the phrase "not evenly" indicates that restoration is still selective, so the resulting legitimacy is not yet entirely comprehensive.

From the perspective of the Belalek tradition, this is considered one form of corporate responsibility for the consequences of the company's actions. According to Tarmila (2024), one of the character values of Belalek is responsibility. The form of corporate responsibility implemented through road repairs and river cleaning is one manifestation of the application of one of the principles of the local Belalek tradition in Sijang Village, Sambas Regency. This is also in line with legitimacy theory, which states that the continuity of a company depends on its compliance with the social standards existing in the community (Ramadhana & Dharma, 2025). The practice of corporate responsibility, applying the principle of responsibility from Belalek culture by repairing roads and cleaning rivers, can provide a form of legitimacy from the local community for the company's existence.

The aspect of environmental compliance costs has also generally been carried out by the company, one example being the provision of adequate water sources and air quality monitoring. This is reflected in the following Ms. Fi statements, "During the dry season, the company monitors air conditions polluted by vehicle emissions from the company, and the company sprinkles water on the village road." (Ms. N., April 26, 2026). Ms. Fi also added, "Due to the impact of palm oil waste polluting water sources, the company once built a pond in the village to replace the water source." (Ms. Fi., April 26, 2026).

These statements indicate that the company has implemented environmental compliance costs by allocating funds for air pollution control and the provision of water sources. However, this practice is generally carried out only after the company receives pressure from the community. Angga et al. (2021) found that the existence of oil palm companies has negative impacts that have not been fully addressed responsively. The fact that the company only acts after being pressured indicates that green accounting practices are still compliance-driven (Amaliyah &

Puspawati, 2022). This is reflected in the following Mr. Mi statements, "Most of the assistance provided by the company is the result of protests from the community. For example, the community once blocked the company's access road in and out because of the dust." (Mr. Mi., June 5, 2026).

From the perspective of Belalek culture, the company's response, which is considered to wait for community pressure, indicates a weak sense of social care and responsibility, which contradicts the culture of the surrounding community. This condition has the potential to give rise to a legitimacy gap, because the company's continuity depends on its ability to comply with the social standards existing in the local community (Ramadhana & Dharma, 2025).

The aspect of externality disclosure, based on the interview results, shows that the company is not transparent with the community in disclosing the negative impacts of oil palm plantation expansion. In addition, it is considered that there is no structured program communicated openly to the community to prevent these negative impacts. This is reflected in the following Mr. M statements, "Regarding factory construction, sometimes the company informs the community, but sometimes it is not very open, so residents often only find out after construction has begun." (Mr. M., April 25, 2026). Ms. N, also added, "The company should actively carry out reforestation around the forest area and village environment, because the flooding that often occurs in this village generally originates from the compan's area and then affects residents." (Ms. N., April 26, 2026). Qodir also added, "The community hopes the company has its own awareness to reduce the impacts it causes, without having to wait for pressure first." (M. Q., June 5, 2026).

The informants' statements indicate that there is not yet a solution in the form of reforestation for deforestation, nor a structured program from the company; some existing programs actually originate from community pressure. This illustrates that green accounting practices in the aspect of externality disclosure are not yet optimal, as proposed by Yasrawan and Werastuti (2022). Wahyuni and Pramudita (2024) describe a similar condition, namely that the cost of long-term ecosystem damage is left as an externality borne by the community. This consistency of findings is also reflected in the code mapping (Figure 4), where the code for externality disclosure is most frequently paired with the codes for reactive response and legitimacy gap, making it the primary root of the legitimacy gap in this research.

From the perspective of Belalek culture as expressed by Tarmila (2024), this contradicts the principle of honesty. The company's lack of transparency regarding the negative impacts of the oil palm plantation, as well as its handling that waits for community pressure, also indicates a character of dependency on the part of the company in addressing the negative impacts of its business activities on the local community. This contradicts the Belalek culture of the local community. Based on legitimacy theory, this will affect the legitimacy gap between the company and the local community.

The aspect of social-community costs, based on interviews with informants, shows that the oil palm company in Sijang Village has implemented one of the components of green accounting practice, namely social-community costs (Yasrawan & Werastuti, 2022). It was found that the community has received compensation for the impacts caused by the company, although not always in the form of cash. This is seen from informant Mr. F's statement that, "There are also scholarships given by the company to several students here." (Mr. F., June 5, 2026). Mr. Q added that, "The company also provides vehicle facilities that can be used by the community, including for school children's needs." (Mr. Q., June 5, 2026). In addition, Mr. M added that, "There is no assistance or compensation as such, but it is more of a reciprocal arrangement for the proceeds of oil palm and the use of land (plasma funds) here in Sijang Village." (Mr. M., April 25, 2026).

These statements indicate that the compensation provided is more in the nature of profit-sharing rather than formal compensation. Similarly, Ms. N also revealed the form of non-cash compensation received by the community, stating, "The company does not provide compensation in the form of money, but provides assistance such as water storage tanks for each house" (Interview with Ms. N., April 26, 2026). Ms. Fi also added that, "The company has provided logistical assistance such as basic food packages during floods" (Interview with Ms. Fi., April 26, 2026)

The various forms of compensation received by the community, ranging from profit-sharing, infrastructure, to emergency assistance, indicate that green accounting practices in the aspect of social-community costs have been carried out by the oil palm company for the people of Sijang Village. This is in line with the findings of Azzahra & Firmansyah (2023), who stated that compensation in the context of plantation expansion in Indonesia is often informal and unstructured. In general, the compensation received is felt to be inadequate or not commensurate with the impacts experienced by the community (Shohibuddin & Laksono, 2022).

From the perspective of Sambas Malay Belalek culture as expressed by Tarmila (2024), which consists of the characters of honesty, tolerance, discipline, hard work, independence, democracy, friendship, peacefulness, social care, and responsibility: the green accounting practice of providing profit-sharing to landowners, food assistance, and infrastructure to local residents demonstrates the values of peacefulness, social care, and friendship from the company toward the local community. This shows that the company practices the character of Belalek culture among the local community. Based on legitimacy theory, which states that the continuity of a company depends on its compliance with the social standards existing in the community (Ramadhana & Dharma, 2025), this green accounting practice can provide legitimacy to the company from the local community, as it has practiced one of the character values of Belalek culture.

Table 1. Matrix of alignment of Belalek values with green accounting practices.

Aspects/Practices	Belalek Value	Polarity	Legitimacy Consequences
Restoration: road repair & river cleanup	Responsibilities	Aligned	Source of Legitimacy
Social-community: profit sharing, scholarships, basic necessities, infrastructure	Friendship, peace-loving, social care	Aligned	Source of Legitimacy
Compliance: air handling & water source (reactive)	Social care, independence	Partially aligned/reactive	Partial Legitimacy
Disclosure: non-disclosure of impacts & absence of reforestation	Honesty, Independence	Contradiction	Legitimacy gap

CONCLUSION

This research shows that green accounting practices at the oil palm plantation company in Sijang Village have been implemented in several aspects. The aspect of environmental restoration costs is realized through the repair of several village roads and river water cleaning. The aspect of environmental compliance costs is addressed through the provision of water sources for residents whose water sources have been polluted, as well as air pollution control from operational activities. From the perspective of Belalek culture, both practices reflect the value of responsibility that drives community legitimacy toward the company. The aspect of social-community costs has also been practiced through profit-sharing for landowners, food assistance, and infrastructure development, which are relevant to the values of friendship, peacefulness, and social care in Belalek culture.

However, the aspect of environmental externality disclosure is not yet optimal, as the company is considered not yet open in socializing efforts to prevent negative impacts, and still waits for community pressure before making improvements. From the perspective of Belalek culture, this condition contradicts the values of independence and honesty. This contradiction gives rise to a legitimacy gap between the company and the community, which affects the sustainability of the company's business. The frequency analysis and code mapping across informants reinforce this conclusion: the focus of residents' statements centers on ecological impacts and reactive repairs, while the issue of transparency is most consistently paired with the legitimacy gap.

This finding has practical implications for companies, namely the need to institutionalize the disclosure of environmental externalities in a proactive and structured manner, for example through regular socialization forums with residents, environmental cost reporting that is accessible to the public, and scheduled greening programs, so that green accounting practices are not just reactive, but fully aligned with the values of honesty and independence of the Belalek culture. For local governments, Belalek values can be used as a reference in formulating corporate social and environmental responsibility policies in border areas.

The limitation of this study lies in its scope, covering four aspects of green accounting (restoration costs, compliance costs, externality disclosure, and social-community costs), the use of the perspective of Sambas Belalek culture and legitimacy theory, and a subject limited to Sijang Village. Future research could examine broader aspects, use other cultures, or apply a different theoretical approach such as sustainability theory.

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