



The Contribution Of Environmental Accounting And Green Economy In Supporting The Increase In Income Of Madirsan Ornamental Plant Msmes In Deli Serdang Regency

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ABSTRACT

Micro, Small, and Medium Enterprises (MSMEs) play a significant role in the Indonesian economy, including the ornamental plant subsector in Deli Serdang Regency, which is growing in line with the green lifestyle trend. This study analyzes the influence of environmental accounting and green economy on the revenue of the Madirsan Ornamental Plant MSME using quantitative methods, using 50 respondents through a Likert questionnaire and multiple linear regression analysis. The results show that both variables have a significant positive effect on increasing revenue, with green economy as the dominant factor. The R² value of 0.643 indicates that 64.3% of the variation in revenue is explained by both variables, the remainder is influenced by other factors. It is concluded that the implementation of environmental accounting and green economy increases the competitiveness, efficiency, and sustainability of MSMEs while supporting sustainable economic development.

INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) are a crucial sector in the Indonesian economy (Silaban et al., 2025). MSMEs not only play a role in providing employment but also contribute significantly to increasing the national Gross Domestic Product (GDP) (Tekola & Gidey, 2019). Amid the challenges of globalization and climate change, MSMEs are required to adapt more sustainable business strategies (Sopandi et al., 2025). MSMEs are one of the main pillars of the Indonesian economy. MSMEs not only play a role in creating jobs but also serve as a source of income for the community and contribute to regional economic growth. In Deli Serdang Regency, the ornamental plant MSME sector has great potential due to the high public interest in ornamental plants, both as a hobby and for decorating homes and offices.

One of the growing MSMEs in this area is the Madirsan Ornamental Plant MSME, which shows a trend of increasing demand along with the development of a green lifestyle (Pratama et al., 2024). Increasing public awareness of the environment and economic sustainability has led to the emergence of the green economy concept (Lubis, Muliono, et al., 2025). This concept emphasizes the importance of economic growth that still takes environmental sustainability into account.

For ornamental plant MSMEs, implementing a green economy can be an effective strategy to increase competitiveness and revenue (Asputri et al., 2023). In addition to the green economy, the concept of environmental accounting is also increasingly important in the modern business world. Environmental accounting is an approach to recording, measuring, and reporting economic activities that impact the environment (Lubis et al., 2023). With environmental accounting, MSMEs can identify the environmental costs incurred and the economic benefits of good environmental management.

The application of environmental accounting in ornamental plant MSMEs in Madirsan Deli Serdang is expected to help business actors manage waste, fertilizer use, and utilize resources more efficiently. This not only has a positive impact on the environment but also has the potential to increase business profitability. Ornamental plants are products that are closely related to the environment. Environmentally sound ornamental plant management will be more attractive to consumers, especially in the modern era where awareness of environmentally friendly products is increasing. Therefore, integration between environmental accounting and green economy becomes important.

Deli Serdang Regency has significant potential for ornamental plant development. Its strategic geographic location, favorable natural conditions, and growing market demand create significant opportunities for MSMEs. However, without sustainable management, this potential is difficult to maximize. The Madirsan ornamental plant MSME in Deli Serdang currently faces challenges in environmental management. Most business owners do not fully understand the concept of environmental accounting, resulting in inaccurate environmental costs (Naibaho et al., 2025). As a result, the potential for increased revenue from efficient environmental management has not been maximized.

Furthermore, the implementation of green economy principles has not been fully implemented. For example, the excessive use of chemical fertilizers remains a problem, while opportunities for using organic fertilizers and environmentally friendly methods have not been widely exploited. This can impact product quality and consumer perception (Izzah & Lubis, 2025). Modern consumers are increasingly selective in choosing products. Ornamental plant products produced with environmental considerations have higher added value. By implementing a green economy and environmental accounting, the Madirsan ornamental plant MSME can increase the attractiveness of its products in the market.

Increasing MSME revenue depends not only on sales volume but also on the added value generated (Lubis et al., 2022). This added value can be achieved through innovation, efficiency, and environmentally friendly strategies. Therefore, research on the influence of environmental accounting and the green economy on increasing the revenue of ornamental plant MSMEs is relevant (Pratama et al., 2024).

Local governments also play a crucial role in encouraging MSMEs to implement green economy principles (Pangarso et al., 2022). Mentoring programs, training, and environmental regulations can be significant supporting factors. However, the effectiveness of these programs requires the readiness of MSMEs themselves. Globally, the implementation of environmental accounting and the green economy has been proven to have a positive impact on improving business performance (Rounaghi, 2019). Developed countries have already implemented this concept, while in Indonesia, the concept is still in the development stage, particularly in the MSME sector (Mourougane, 2012).

The Madirsan ornamental plant MSME has a significant opportunity to become a pioneer in the implementation of environmental accounting and a green economy in Deli Serdang Regency. With proper management, this business can become a successful example of integrating environmental aspects into business activities. One tangible benefit of implementing environmental accounting is the transparency of environmental costs, which can assist management in decision-making (Lu, 2024).

For example, the comparison between chemical and organic fertilizer use can be analyzed to determine their economic and environmental impacts. The implementation of a green economy can also help ornamental plant MSMEs expand their markets. International consumers, particularly from developed countries, prefer environmentally friendly products. Thus, opportunities for ornamental plant exports from Deli Serdang will be increasingly open.

However, the implementation of these two concepts is not without challenges. Lack of understanding, limited capital, and limited access to environmentally friendly technology are major obstacles. Therefore, this study is crucial to identify the extent to which environmental accounting and green economy impact the revenues of ornamental plant MSMEs. This research is expected to identify a model for implementing environmental accounting and green economy that aligns with the characteristics of MSMEs in Deli Serdang.

This model can serve as a reference for business actors in sustainably improving their business performance. This research is also expected to contribute to the development of accounting science, particularly environmental accounting in the context of MSMEs. Furthermore, the research findings can serve as recommendations for local governments in formulating policies that support the development of environmentally conscious MSMEs.

LITERATURE REVIEW

Environmental Accounting

Environmental accounting is a branch of accounting that focuses on identifying, measuring, and disclosing the costs and benefits associated with environmental activities (Jones, 2010). Environmental accounting not only calculates the costs arising from environmental damage but also measures the efficiency of resource use and the benefits of environmentally friendly activities (De Beer & Friend, 2006).

In the context of MSMEs, the application of environmental accounting can help businesses:

- a) Identify production costs that impact the environment (e.g., chemical fertilizer use, plastic waste).
- b) Manage costs more efficiently through the application of environmentally friendly principles (reduce, reuse, recycle).
- c) Improve business image and competitiveness through transparent reporting.

Green Economy

The Green Economy is an economic development concept that focuses on sustainable growth while taking environmental sustainability into account (Adamowicz, 2022). A green economy is an economic system that results in improved human well-being and social equality, while reducing environmental risks and ecological scarcity (Albino, 2013).

The main principles of a green economy include:

- a) Resource and energy efficiency.
- b) Environmentally friendly production.
- c) Encouraging ecologically based product innovation.
- d) Reducing emissions and waste.

For ornamental plant MSMEs, the implementation of a green economy can be seen from the use of organic fertilizers, the use of environmentally friendly planting media (cocopeat, compost), and reducing the use of hazardous chemicals.

Increasing the Income of Ornamental Plant MSMEs

Ornamental plant MSMEs are a sector with high potential to support the local economy (Siagian et al., 2024). The contribution of MSMEs to Indonesia's GDP reaches more than 60%, with the ornamental plant subsector growing in line with the increasing trends in urban farming, landscaping, and green lifestyles.

Factors that can increase the income of ornamental plant MSMEs include:

- a) Product innovation: introducing a variety of unique and high-value ornamental plants.
- b) Digital marketing strategies: utilizing marketplaces and social media to expand the market.
- c) Implementation of green economy principles: environmentally friendly products are increasingly in demand by consumers.
- d) Financial recording based on environmental accounting: assisting in more transparent and sustainable cost and profit management.

Based on the literature review above, the following hypotheses are proposed:

1. H1: Environmental Accounting has a positive and significant impact on increasing the income of Madirsan Ornamental Plant MSMEs in Deli Serdang Regency.
2. H2: Green Economy has a positive and significant effect on increasing the income of Madirsan ornamental plant MSMEs in Deli Serdang Regency.
3. H3: Environmental accounting and legal compliance simultaneously have a positive and significant effect on increasing the income of Madirsan ornamental plant MSMEs in Deli Serdang Regency.

METHODS

This research is a quantitative study with an associative approach to determine the influence of two independent variables (Environmental Accounting and Green Economy) on one dependent variable (Increasing Income of Madirsan Ornamental Plant MSMEs in Deli Serdang Regency). The sampling technique uses purposive sampling. The number of samples is 50 respondents.

The Questionnaire Data Collection Technique uses a Likert scale. Data were analyzed using multiple linear regression. Statistical Tests using Validity and Reliability Tests: Using Pearson Product Moment and Cronbach's Alpha. Classical Assumption Tests namely Normality Test (Kolmogorov-Smirnov), Multicollinearity Test (VIF), Heteroscedasticity Test (Glejser Test). Multiple Linear Regression Tests: t-test (partial effect), F-test (simultaneous effect), Coefficient of Determination (R^2): Explains how much the independent variable explains the variation of the dependent variable. Data were processed using IBM SPSS Statistics 27 statistical software.

RESULTS

Validity testing was conducted to ensure that each item in the questionnaire was truly capable of measuring the intended variable. Validity was determined by comparing the calculated r value to the table r of 0.361 (based on a certain number of respondents and a significance level of 5%).

The test results showed that all statements in the three variables, namely: Environmental Accounting (X_1), Green Economy (X_2) and Increasing the Income of Madirsan Ornamental Plant MSMEs in Deli Serdang Regency (Y) had a calculated r that exceeded the table r . Therefore, all statement items were declared valid and could be used to measure each variable in this study.

Validity Test**Table 1 Validity Test Results**

| Variables | Statement | R _{value} | R _{table} | Conclusion |
|---|-----------|--------------------|--------------------|------------|
| Environmental Accounting (X1) | X1.1 | 0,666 | 0,361 | Valid |
| | X1.2 | 0,773 | | Valid |
| | X1.3 | 0,528 | | Valid |
| | X1.4 | 0,636 | | Valid |
| | X1.5 | 0,791 | | Valid |
| | X1.6 | 0,572 | | Valid |
| Green Economy(X2) | X2.1 | 0,733 | 0,361 | Valid |
| | X2.2 | 0,822 | | Valid |
| | X2.3 | 0,871 | | Valid |
| | X2.4 | 0,814 | | Valid |
| | X2.5 | 0,816 | | Valid |
| Increasing the Income of Ornamental Plant MSMEs (Y) | Y.1 | 0,742 | 0,361 | Valid |
| | Y.2 | 0,710 | | Valid |
| | Y.3 | 0,783 | | Valid |
| | Y.4 | 0,579 | | Valid |
| | Y.5 | 0,749 | | Valid |

Reliability Test

Reliability testing aims to assess the internal consistency of the research instrument for each variable. This test uses the Cronbach's Alpha value indicator, with a minimum threshold of 0.60 for reliability. Referring to Table 2, all variables in this study had Cronbach's Alpha values exceeding 0.70.

Table 2. Reliability Test Results

| Variables | Statement | Cronbach's Alpha Calculation Results | Cronbach Alpha | Conclusion |
|---|-----------|--------------------------------------|----------------|------------|
| Environmental Accounting (X1) | X1.1 | 0,685 | 0,60 | Reliabel |
| | X1.2 | 0,648 | | Reliabel |
| | X1.3 | 0,709 | | Reliabel |
| | X1.4 | 0,622 | | Reliabel |
| | X1.5 | 0,719 | | Reliabel |
| Green Economy(X2) | X2.1 | 0,862 | 0,60 | Reliabel |
| | X2.2 | 0,832 | | Reliabel |
| | X2.3 | 0,815 | | Reliabel |
| | X2.4 | 0,838 | | Reliabel |
| | X2.5 | 0,846 | | Reliabel |
| Increasing the Income of Ornamental Plant MSMEs (Y) | Y.1 | 0,690 | 0,60 | Reliabel |
| | Y.2 | 0,718 | | Reliabel |
| | Y.3 | 0,672 | | Reliabel |
| | Y.4 | 0,752 | | Reliabel |
| | Y.5 | 0,716 | | Reliabel |

Normality Test

Data normality was tested using the One-Sample Kolmogorov-Smirnov method on unstandardized residual values. Based on the results of the normality test using the One-Sample Kolmogorov-Smirnov Test, a significance value (Asymp. Sig. 2-tailed) of 0.133 was obtained. Because this value is greater than the 0.05 significance level, the residual data is declared normally distributed. The following table shows :

Table 3. Results of Normality Test Results of the One-Sample Kolmogorov-Smirnov Test

| | Unstandardized Residual | Conclusion |
|-----------------------|-------------------------|------------|
| Test Statistic | 0,113 | |
| Asymp. Sig (2-tailed) | 0,133 | Normal |

Multicollinearity Test

Based on the results of the multicollinearity test, a tolerance value of 0.531 and a Variance Inflation Factor (VIF) value of 1.884 were obtained for the Environmental Accounting and Green Economy variables. Since the tolerance value is greater than 0.10 and the VIF value is less than 10, it can be concluded that there is no multicollinearity in both variables, so both meet the classical assumptions and are suitable for use in regression analysis.

Table 4. Normality Test Results

| Model | Multicollinearity Test Results | | Information |
|--------------------------|--------------------------------|-------|----------------------|
| | Tolerance | VIF | |
| Environmental Accounting | 0,570 | 1,754 | Non Multikolineritas |
| Green Economy | 0,570 | 1,754 | Non Multikolineritas |

Heteroscedasticity Test

Based on the results of the heteroscedasticity test, no heteroscedasticity problems were found in the regression model, as all independent variables had significance values above 0.05. Thus, the classical assumption regarding equality of residual variances was met.

Table 5. Heteroscedasticity Test Table

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|--------------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .931 | 2.072 | | .449 | .655 |
| | Environmental Accounting | .407 | .143 | .328 | 2.843 | .007 |
| | Green Economy | .508 | .107 | .547 | 4.742 | .000 |

Hypothesis Testing

From Table 6, the multiple linear regression equation from the results of this study can be seen as follows :

Table 6. Multiple Linear Regression Analysis

| Model | | Unstandardized Coefficients | | Sig. |
|-------|--------------------------|-----------------------------|------------|-------|
| | | B | Std. Error | |
| 1 | (Constant) | 0.931 | 2.072 | 0.655 |
| | Environmental Accounting | 0.407 | 0.143 | 0.007 |
| | Green Economy | 0.508 | 0.107 | 0,000 |

Multiple Regression Analysis

Based on the calculation of multiple linear regression analysis, the following results were obtained

$$Y = 0,931 + 0,407 X_1 + 0.508 X_2$$

The results of the study indicate that both environmental accounting and green economy have a positive effect on increasing the income of ornamental plant MSMEs Madirsan in Deli Serdang Regency. However, the green economy variable has a more dominant influence than environmental accounting. Thus, the implementation of sustainable green economy strategies is crucial to increase the competitiveness and income of MSMEs in the ornamental plant sector.

Hypothesis Test

Figure 1. Proposed Model

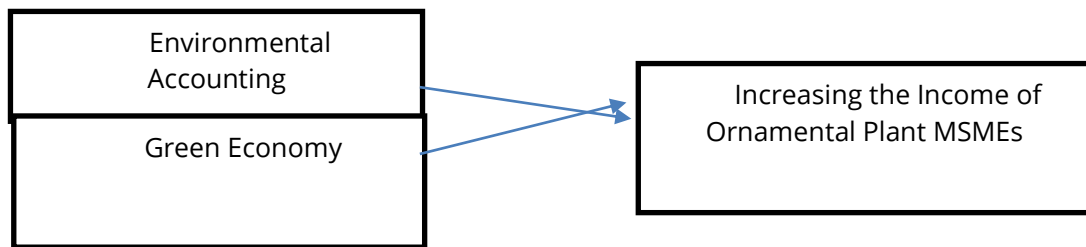


Table 7. t Test

| Variables | t _{table} | t _{value} | Sig | Decision |
|--------------------------|--------------------|--------------------|-------|----------|
| Environmental Accounting | 1.677 | 2.843 | 0.007 | Accepted |
| Green Economy | 1.677 | 4.742 | 0.000 | Accepted |

The results of the t-test show that the variables Green Brand Image (t-value = 2.843 > t-table = 1.677; Sig = 0.007) and Green Economy (t-value = 4.742 > t-table = 1.677; Sig = 0.000) have a significant effect, so that both are accepted as factors that influence Increasing the Income of Ornamental Plant MSMEs Madirsan in Deli Serdang Regency.

Table 8. F test

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------|
| 1 | Regression | 266.158 | 2 | 133.079 | 42.301 | 0.000 |
| | Residual | 147.862 | 47 | 3.146 | | |
| | Total | 414.020 | 49 | | | |

Based on Table 8, the results of the F test show that the F count value = 42.301 with a significance of 0.000 < 0.05, meaning that the Environmental Accounting and Green Economy

variables simultaneously have a significant effect on Increasing the Income of Ornamental Plant MSMEs Madirsan in Deli Serdang Regency.

Coefficient of Determination

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------|----------|-------------------|----------------------------|
| 1 | 0.802 | 0.643 | 0.628 | 1.77369 |

The results of the study show that the coefficient of determination (R Square) is 0.643, which means that 64.3% of the variation in Increasing the Income of Ornamental Plant MSMEs Madirsan in Deli Serdang Regency can be explained by the Environmental Accounting and green economy variables, while the remaining 35.7% is influenced by other factors outside this research model.

DISCUSSION

This study shows that the implementation of Environmental Accounting encourages the Madirsan Ornamental Plant MSME in Deli Serdang Regency to be more efficient in resource use and reduce production waste. This improves the business image while reducing operational costs (Izzah & Lubis, 2025). Meanwhile, the implementation of the green economy concept through environmentally friendly practices, the use of organic materials, and green marketing is able to attract the interest of environmentally conscious consumers. The combination of the two has been proven to have a positive effect on increasing MSME revenue, because in addition to expanding the market, it also creates business sustainability. The discussion of each hypothesis is explained as follows :

H1: Environmental Accounting has a positive and significant effect on increasing the income of ornamental plant MSMEs in Madirsan in Deli Serdang Regency.

Environmental Accounting is the practice of recording, measuring, and reporting the costs and benefits associated with environmental activities (Lubis, Teviana, & Sitorus, 2025). For ornamental plant MSMEs, the implementation of Environmental Accounting can increase the efficiency of resource use, reduce production waste, and encourage more environmentally friendly business practices (Latifah & Soewarno, 2023). This not only helps maintain business sustainability but also enhances the positive image of MSMEs in the eyes of consumers who are increasingly concerned about environmental issues. Thus, the implementation of Environmental Accounting can have an impact on increasing competitiveness and consumer loyalty, which ultimately contributes to increasing MSME revenue (Asnawi et al., 2025). Therefore, hypothesis H1 is accepted if empirical data shows a positive and significant effect between Environmental Accounting and MSME revenue.

H2: Green Economy has a positive and significant impact on increasing the income of Ornamental Plant MSMEs in Madirsan in Deli Serdang Regency

Green economy emphasizes sustainable economic growth by considering environmental, social, and economic aspects (Khoshnava et al., 2019). In the context of ornamental plant MSMEs, the implementation of the green economy concept can be realized through the use of environmentally friendly materials, energy efficiency, and eco-friendly marketing strategies (Aqmal & Putra, 2023). MSMEs that are able to integrate green economy principles tend to have a competitive advantage because their products align with consumer trends that support sustainable consumption. This condition can increase consumer purchasing interest and open up broader market opportunities, both locally and globally. Therefore, it is expected that the

implementation of the green economy will have a positive and significant impact on increasing the income of Ornamental Plant MSMEs.

H3: Environmental Accounting and Green Economy simultaneously have a positive and significant impact on increasing the income of Ornamental Plant MSMEs in Madirsan in Deli Serdang Regency

When Environmental Accounting and the green economy are implemented simultaneously, MSMEs will reap optimal benefits. Environmental accounting serves as an instrument for measuring, recording, and controlling costs related to environmentally friendly activities, while the green economy provides a strategic framework for running a sustainable business (Lubis, Teviana, & Otovia, 2025). The synergy between the two can improve cost efficiency, minimize environmental risks, and create added value for consumers (Munthe et al., 2025). This combination has the potential to strengthen the competitiveness of ornamental plant MSMEs, increase consumer confidence, and expand market access. Therefore, hypothesis H3 indicates that simultaneously, environmental accounting and the green economy have a positive and significant influence on increasing MSME revenue.

CONCLUSION

Environmental Accounting has a positive impact on increasing the income of Ornamental Plant MSMEs in Madirsan. Implementing proper environmental cost recording and management helps businesses reduce waste, increase production efficiency, and maintain business sustainability through wise resource utilization. The green economy also significantly influences MSME revenue growth. Environmentally friendly business practices, such as the use of environmentally friendly materials, waste management, and green marketing strategies, can increase product competitiveness and attract consumers who are increasingly concerned about environmental issues.

Simultaneously, Environmental Accounting and the green economy significantly contribute to increasing the income of Ornamental Plant MSMEs in Madirsan in Deli Serdang Regency. The integration of these two factors not only supports business sustainability but also opens up broader market opportunities, both locally and nationally. Thus, the implementation of Environmental Accounting and the green economy concept is a crucial strategy for Ornamental Plant MSMEs in Madirsan to improve financial performance while supporting sustainable economic development.

LIMITATION

This research is certainly not without several limitations that must be considered to ensure a more comprehensive understanding of the results. First, the scope of the study focused solely on the Madirsan ornamental plant MSME in Deli Serdang Regency, so the findings cannot necessarily be generalized to MSMEs in other sectors or regions with varying social, economic, and environmental characteristics. Second, the variables used in this study only included Environmental Accounting and the green economy concept as factors influencing revenue growth. However, in practice, MSME revenue is also influenced by many other aspects, such as product quality, marketing strategy, access to capital, and the level of market competition, not all of which could be examined in this study.

Third, another limitation lies in the data collection method, which was largely based on questionnaires and interviews. This opens up the possibility of subjective bias among respondents in their responses, either due to limited understanding of the concepts of Environmental Accounting and the green economy or a tendency to provide answers deemed favorable by the researcher. Fourth, this research was conducted over a relatively short period of

time, thus only providing a snapshot of conditions at the time of the study. Thus, this study cannot fully capture the long-term dynamics of the application of Environmental Accounting and green economy on the income sustainability of ornamental plant MSMEs.

Nevertheless, these limitations do not diminish the value of this study. Instead, they open up opportunities for further research to expand the scope, add other variables, use more diverse analytical methods, and extend the observation period to achieve more comprehensive results.

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