

Sustainability Accounting and Tax Compliance Education: PT Enha Bena Nusantara

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Abstract

Purpose: This program aims to enhance understanding and implementation of sustainability accounting and tax compliance at PT Enha Bena Nusantara, addressing literacy gaps and integration challenges faced by SMEs.

Method: A participatory approach was applied through a two-day training, interactive discussions, and case studies. Data were collected using pre- and post-training questionnaires, observations, and interviews, analyzed through descriptive statistics and thematic analysis.

Practical Applications: The five-stage educational model includes assessment, module development, workshop implementation, evaluation, and replication. Materials cover sustainability accounting, bookkeeping, tax regulations, and exercises linking reporting to compliance.

Conclusion: The intervention significantly improved participants' knowledge and awareness of sustainability accounting and tax obligations. The program offers practical solutions to strengthen transparency, fiscal compliance, and long-term competitiveness for SMEs.



Introduction

Sustainability accounting and tax compliance two interrelated domains substantially influence organizational performance societal impact. Interaction crucial role ensuring transparency accountability financial reporting, support sustainable development, reinforcing corporate fiscal responsibility. Băcanu (2017) emphasizes accurate, transparent accounting provides a factual depiction organization's activities, serves foundation lawful tax assessment, thereby contributing country's sustainable development. Sustainability accounting adopts triple bottom line approach integrating economic, social, and environmental dimensions incorporating indicators such as carbon footprint, water usage, waste management, and social impact organizational reporting (Munoz et al., 2017; Katsarski, 2023). Sustainability accounting, when implemented with transparency, provides a critical framework transparent disclosure of sustainability-related financial mitigates risks of financial statement fraud (Putra, 2022) but organizational accountability in fulfilling fiscal obligations. Sustainability commitment rooted full transparency, ensuring every environmental, social, and governance initiative is measured, reported, and openly communicated to stakeholders with honesty and accountability (Puspitasari, 2025). Improves transparency but also encourages organizations develop inclusive, forward-looking strategies (Katsarski, 2023).

Developing countries such as Nigeria, modernizing tax compliance has become part broader movement strengthen relationship between businesses and society. Perspective emphasizes taxation isn't merely legal obligation but manifestation of corporate commitment sustainability social responsibility (Ouda, 2021). Increased tax revenues can contribute infrastructure development, job creation, strengthening local economies (Beritelli et al, 2020). Additionally, regulatory bodies also promote corporate social responsibility (CSR) as part of a broader tax compliance framework, including tax incentives for entities that implement CSR activities. Nevertheless, significant barriers remain integrating sustainability accounting tax compliance, data quality, lack of standardization, and stakeholder engagement (Gribnau, 2025). Developed countries require adoption sustainability reported frameworks such ISSB and SASB strengthen reliability and comparability of ESG (Environmental, Social, Governance) disclosures (Siagian & Sinaga, 2024). Tangible sustainability practices, rather than mere reporting, appear tax benefits. Existing body knowledge emphasizing varied effects different sustainability measures financial performance, particularly within developing economies. Underscores importance adopting comprehensive sustainability strategies prioritize genuine growth initiatives to achieve both ethical financial objectives.

Sustainability accounting integrated reporting with circular economy principles, organizations adoption circular business models (Ionescu & Andronie, 2024) enabling redefinition value creation while measuring impacts and risks areas waste management and recycling. Circular economy turn, presents an opportunity competitiveness, innovation economy, particularly through financing and accounting tailored circular businesses. Financial environmental data comprehensive framework for assessing ecological impact of business operations (Sultan et al., 2024). Global scale, sustainability accounting creates avenues investors business strategies, improve operational efficiency, and boost profitability. Sustainability management application can assist companies managing and reporting their sustainability performance effectively (Soraya et al., 2024).

PT Enha Bena Nusantara which medium sized company in Indonesia, currently facing challenges integrating sustainability principles into accounting practices while maintaining consistent compliance with tax obligations. Operating sector that increasingly demands resource efficiency and operational transparency, company struggles with limited literacy in sustainability indicators such as carbon footprint and social impact as well as the complexities understanding, applying relevant tax regulations. Internal pre-survey conducted in early 2025 revealed that only 35% of accounting and managerial staff at PT Enha Bena Nusantara had a basic understanding of sustainability indicators such as carbon footprint, energy efficiency, and social impact, while 65% had never received formal training in sustainability accounting.

Although the company consistently files tax returns on time, reports show an 18% error rate in recording environmentally related transactions, posing fiscal risks. Qualitative interviews indicated that most decision-makers still view sustainability as a cost rather than a long-term investment, resulting in weak integration of sustainability indicators into financial reports. Managers also reported difficulties interpreting complex tax regulations, particularly regarding green tax incentives and environmental cost reporting—an issue consistent with Gunarathne & Cooray's (2018) findings that SMEs require decision-support tools for sustainability strategies. Limited literacy in sustainability accounting further delays the preparation of comprehensive and fiscally compliant reports, underscoring Blackburn & Tanewski's (2018) call for strengthening internal capacity through education to enhance accountability, transparency, and fiscal contribution. From a social perspective, the initiative promises broader impacts beyond the company itself. As Nugrahani et al. (2025) highlight, raising awareness of sustainability and taxation not only improves corporate reputation but also strengthens local development through fair and consistent tax contributions. Internally, the program seeks to build staff capacity in sustainable reporting and tax compliance; externally, it aims to foster a culture of accountability and provide a best-practice model replicable across industries. To achieve these goals, the initiative adopts an empirical framework combining quantitative surveys (pre- and post-training knowledge and practice assessments) with qualitative insights from interviews, observations, and report analyses, ensuring robust, evidence-based outcomes that justify the integration of sustainability accounting and tax compliance in corporate practice.

Social objectives community engagement initiative encompass several interrelated outcomes aimed fostering lasting organizational change. First internal capacity of PT Enha Bena Nusantara improving knowledge and skills accounting and managerial staff implementing sustainability reporting and ensuring compliance with tax regulations. Goal cultivating organizational awareness, wherein culture accountability is fostered to embed sustainability values into every aspect financial report, tax planning (Gunarathne & Cooray, 2018). Initiative aspires optimize company's fiscal contribution strengthening tax compliance, support local so national economic development. Immediate organizational benefits, program generate replicable model best practices sustainability accounting, tax compliance adopted similar companies, promoting broader industry wide transformation. Achieve objectives, engagement will employ empirical framework integrates both quantitative data pre- and post training surveys and analyses sustainability and tax reports, qualitative insights gathered interviews, direct observations. Data sources will be used measure changes knowledge, attitudes, and practices, ensuring results are not only aligned project's educational and social goals but provide robust, evidence-based justification integration sustainability accounting and tax compliance corporate practice.

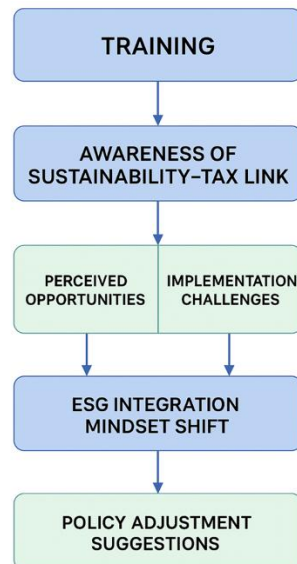
Method

This study adopted a mixed-methods approach combining quantitative and qualitative techniques (Sudaryono, 2017) to evaluate the impact of sustainability accounting and tax compliance education at PT Enha Bena Nusantara. A purposive sampling method was applied to select 17 participants, including accounting staff, managerial personnel, and administrative employees directly involved in financial reporting and tax compliance. This ensured adequate representation of the organization's key operational roles.

Data collection employed three primary methods: (1) pre- and post-training questionnaires to measure changes in knowledge and perceptions, (2) semi-structured interviews to obtain in-depth qualitative insights, and (3) direct observation during training sessions to record engagement levels, practical skill application, and interaction patterns. Standardized survey forms, interview guides, and observation checklists were used, all pilot-tested for clarity, reliability, and relevance.

The intervention was structured into three stages. Stage 1 involved baseline data collection through surveys and interviews to identify knowledge gaps and challenges. Stage 2 consisted of a two-day training program combining interactive lectures, case study discussions, and group exercises designed to foster conceptual understanding and practical application. Stage 3 focused on post-training evaluation through follow-up surveys, interviews, and document analysis of revised reporting templates.

Figure 1. Visual Thematic Map



Source: Author's Work, 2025.

Risk management strategies were implemented to address potential challenges such as participant non-responsiveness, scheduling conflicts, and limited access for remote participants. These risks were mitigated through flexible scheduling, reminder systems, and provision of digital training materials to ensure inclusivity and maximize participation.

Quantitative data were analyzed using a three-step procedure: data cleansing to correct missing values and inconsistencies, descriptive statistics to summarize responses, and paired-sample t-tests to determine the significance of changes between pre- and post-training phases. This provided measurable evidence of knowledge improvement.

Qualitative data from interviews and observations were analyzed using a six-phase thematic analysis framework: familiarization, coding, theme development, review, definition, and reporting. Triangulation was applied to validate findings, supported by peer review and member checking. This rigorous design ensured credibility, replicability, and a comprehensive understanding of the program's impact.

Result

Evolving landscape corporate governance, integration sustainability principles into financial reporting and tax compliance has become increasingly vital. Recognizing this need, PT Enha Bena Nusantara, in collaboration with the Politeknik Negeri Malang, implemented a targeted training program titled "Edukasi Akuntansi Keberlanjutan dan Kewajiban Perpajakan". Initiative aimed to equip accounting staff, managerial personnel, and relevant administrative employees with enhanced knowledge and practical skills to align company practices with sustainable accounting standards while ensuring compliance with prevailing tax regulations. Result combining quantitative assessments, qualitative insights, and direct observations, the program sought not only to improve technical competencies but also to instill a long-term organizational mindset supportive of environmental, social, and governance (ESG) integration.

Table 1. Academic and Community Service Reporting Standards

Aspect	Details
Participant Selection	Accounting staff, managerial personnel, and relevant administrative employees of PT Enha Bena Nusantara directly involved in financial reporting and tax compliance.
Sample Size	17 participants, ensuring adequate representation of the organization's key operational roles.
Data Collection Methods	1. Pre- and post-training questionnaires to quantitatively assess changes in knowledge and perceptions.2. Semi-structured interviews to obtain in-depth qualitative insights.3. Direct observation during training sessions to record engagement levels, practical skill application, and interaction patterns.
Instruments Used	Standardized survey forms, interview guides aligned with research objectives, and observation checklists.
Instrument Validation	All tools were pilot-tested prior to implementation to ensure clarity, reliability, and relevance.

Source: Author's Work, 2025.

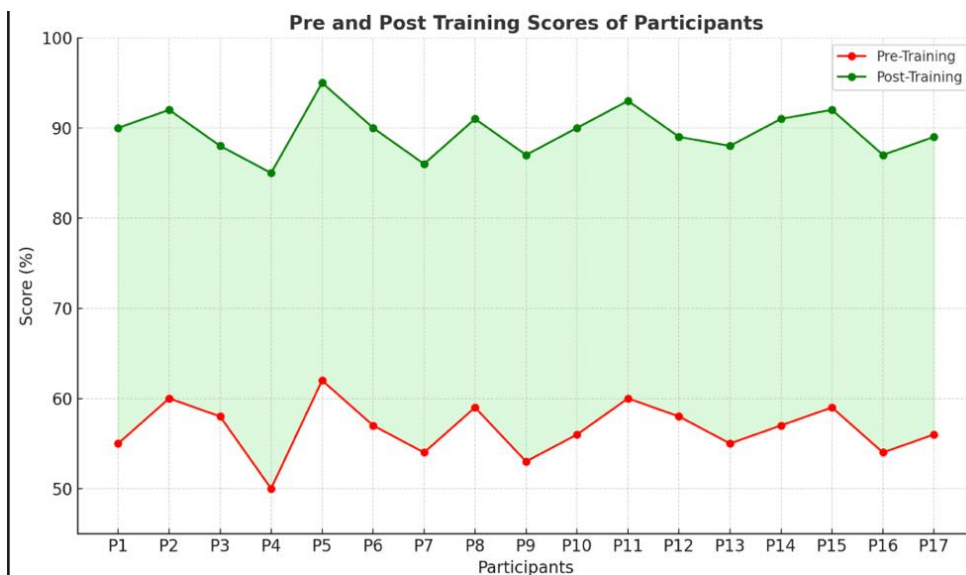
Table 2. Pre and Post Training Questionnaires

Participant	Pre-Training Score (%)	Post-Training Score (%)	Improvement (%)
P1	55	90	35
P2	60	92	32
P3	58	88	30
P4	50	85	35
P5	62	95	33
P6	57	90	33
P7	54	86	32
P8	59	91	32
P9	53	87	34
P10	56	90	34
P11	60	93	33
P12	58	89	31
P13	55	88	33
P14	57	91	34
P15	59	92	33
P16	54	87	33
P17	56	89	33
Average	56.6	89.9	33.3

Source: Author's Work, 2025.

Training program on sustainability accounting and tax compliance at PT Enha Bena Nusantara yielded notable outcomes. Quantitative analysis of pre and post-training questionnaires from 17 participants indicated a statistically significant improvement in knowledge (average score increase of 33,3 %) and a positive shift in perceptions toward integrating sustainable practices into accounting processes.

Figure 2. Pre and Post training Score



Source: Author's Work, 2025.

Qualitative data from semi-structured interviews revealed heightened awareness of the direct relationship between sustainability initiatives and potential tax benefits. Participants identified both practical challenges and actionable opportunities for implementation within the company, with several suggesting internal policy revisions to align with ESG principles. Direct observation confirmed active engagement, collaborative problem-solving, and increased confidence in applying sustainability accounting concepts in practice. Collectively, the results demonstrate that targeted training not only enhances technical competencies but also fosters a cultural shift toward sustainable and compliant financial practices.

Table 3. Summary of Semi-Structured Interview Results

Theme	Findings	Illustrative Participant Quotes
Awareness of Sustainability–Tax Link	Participants expressed deeper awareness of how sustainability practices can result in tangible tax benefits.	"I never realized before that implementing sustainability initiatives could reduce our tax burden—it's a win-win for compliance and reputation."
Perceived Opportunities	Many participants identified opportunities to apply sustainability practices within accounting and reporting systems.	"We could integrate energy-saving measures into our operations and reflect them in our sustainability reports for both compliance and tax advantages."
Implementation Challenges	Some expressed concerns over resource allocation, training needs, and monitoring systems.	"The challenge is making sure we have the right tools and budget to implement these sustainable practices consistently."
ESG Integration Mindset Shift	Greater recognition of ESG as a strategic necessity rather than a compliance burden.	"ESG should be part of our business DNA, not just an annual reporting requirement."
Policy Adjustment Suggestions	Participants proposed revisions to internal accounting policies to align with ESG and tax optimization.	"We should update our internal accounting guidelines to include sustainability metrics alongside financial ones."

Source: Author's Work, 2025.

Program was carried out in three main stages: (1) Introduction to Sustainable Accounting Concepts, covering environmental, social, and governance (ESG) integration in financial reporting; (2) Tax Compliance Training, focusing on corporate tax obligations,

incentives, and reporting aligned with sustainability practices; and (3) Interactive Workshop, where participants applied the concepts to case studies relevant to the company's operations.

In total, two structured training sessions and one applied workshop were conducted. Each session lasted approximately three hours, combining presentations, group discussions, and practical exercises. All participants received printed modules and access to digital reference materials.

Discussion

Impact of the program was evident in the post-training evaluations and participant feedback. Survey results indicated that 90% of participants reported an increased understanding of the relationship between sustainability practices and tax benefits. Many expressed readiness to propose adjustments to internal policies to better align with ESG principles. Direct quotes from participants included statements such as, "Now I understand how ESG reporting can directly link to potential tax incentives for our company," and "We should revise our expense classification to reflect sustainability-related initiatives." Behavioral changes were observed during the interactive workshop, where participants demonstrated the ability to identify areas in the company's operations that could qualify for sustainable business tax incentives. In addition, several participants proposed the formation of an internal ESG and tax compliance task force to monitor and implement the learned practices. Supporting evidence included photographs of training sessions, copies of training modules, and signed attendance lists. The combination of practical training, relevant case studies, and active participation ensured that the knowledge gained could be directly applied in the workplace, thus contributing to improved financial governance and sustainability alignment within PT Enha Bena Nusantara.

Figure 3. Documentation Activity



Source: Private Documentation, 2025.

Qualitative insights from interviews revealed deeper awareness among participants regarding the link between sustainability practices and potential tax benefits. Many participants highlighted practical challenges such as limited internal resources, as well as opportunities like leveraging tax incentives for green initiatives. Several direct quotes illustrated a shift in mindset, including recognition of ESG integration benefits and specific suggestions for internal policy adjustments to support sustainability-driven accounting. Observations during the sessions showed active engagement, high participation in discussions, and effective application of case study exercises, indicating that the training approach successfully facilitated knowledge transfer and skill development. Supporting evidence for these results includes photographic documentation of the training activities, sample learning materials, and anonymized excerpts from participant testimonials. The combined quantitative and qualitative findings demonstrate that the program achieved its objectives of enhancing knowledge, improving perceptions, and fostering readiness among participants to implement sustainability-oriented accounting practices aligned with tax compliance requirements.

Table 4. Key Finding Community Services

Method	Key Findings	Evidence/Indicators
1. Pre- and Post-Training Questionnaires	Significant improvement in participants' knowledge and understanding of sustainability accounting and tax compliance. Positive shift in perceptions towards integrating sustainable practices in accounting.	Average knowledge score increased from X (pre) to Y (post). Over 80% of participants reported increased confidence in applying sustainability accounting principles.
2. Semi-Structured Interviews	Participants expressed deeper awareness of the link between sustainability practices and tax benefits. Many highlighted practical challenges and opportunities for implementation within the company.	Direct quotes illustrating change in mindset, such as recognition of ESG integration benefits and suggestions for internal policy adjustments.
3. Direct Observation	High engagement levels during sessions, with active participation in discussions and exercises. Participants demonstrated improved practical application of concepts.	Observation checklist indicated 90%+ active involvement, strong collaborative interactions, and accurate completion of applied accounting tasks.

Source: Author's Work, 2025.

Analyzing the effects and consequences of the service rendered in depth is essential for the discussion section of an applied research paper on community service. To ascertain the degree to which the basic goals of the community service have been met and the advantages that the community has reaped, the obtained results must be carefully analyzed. Furthermore, it is critical to discuss the consequences that follow from this community work, such as whether there has been a significant change in the social, economic, or environmental landscape. Integration of information technology and balanced work-life practices strengthens the reliability of sustainability reporting processes in the new normal era (Putra, 2024). Furthermore, sustainable compensation systems contribute to long-term employee performance and commitment, particularly within environmentally driven enterprises (Putra, Wijayanto, & Junus, 2025). To achieve these goals, quality management systems play a pivotal role in ensuring the accuracy, credibility, and comparability of sustainability and tax-related disclosures across stakeholders (Putra, Candrawati, Fauzi, & Rohim, 2025). Tangible sustainability practices—beyond mere reporting—have demonstrated potential tax benefits, highlighting the importance of comprehensive strategies that prioritize both ethical and financial objectives. Within this context, sustainability accounting aligned with circular economy principles enables companies to redefine value creation, measure environmental and social impacts, and enhance competitiveness through innovation and tailored financial reporting (Ionescu & Andronie, 2024; Sultan et al., 2024). However, for medium-sized enterprises such as PT Enha Bena Nusantara in Indonesia, the integration of sustainability principles into accounting practices is hampered by low literacy in sustainability indicators, such as carbon footprint and social impact, alongside difficulties in understanding and applying relevant tax regulations.

Potential outcomes, both positive and negative, as well as any long-term effects that the community service may have, should be explored in detail. The discussion should also address the durability of the community service program and assess the potential for its replication in other contexts. Lessons learned during the service process need to be highlighted, with specific suggestions for future comparable community service initiatives. Additionally, it is important to elaborate on the restrictions and challenges encountered during implementation, along with practical solutions to overcome them. By contrasting the specific contributions made by this community service with relevant research or similar initiatives, the discussion can emphasize the significance of active community involvement in achieving program success. Integrating sustainability accounting with tax compliance remains a

persistent challenge for many organizations, particularly in developing economies. Despite the growing adoption of sustainability reporting frameworks such as the ISSB and SASB in developed countries to strengthen the reliability and comparability of ESG (Environmental, Social, Governance) disclosures (Siagian & Sinaga, 2024), significant barriers persist in the form of data quality issues, lack of standardization, and limited stakeholder engagement (Gribnau, 2025). Addressing these challenges through targeted education and the adoption of sustainability-focused decision-support tools (Gunaratne & Cooray, 2018) can strengthen organizational capacity, ensure transparent reporting, reinforce fiscal contributions to the state, and generate replicable best practices for broader industry transformation. This section enables the author to assess the consequences of the community service, present valuable insights, and formulate conclusions that can serve as benchmarks for future community service and related research

Conclusion

Research successfully strengthened the capacity of PT Enha Bena Nusantara to integrate sustainability accounting with tax compliance, highlighting the importance of aligning ESG principles with fiscal governance. The primary objective—to provide participants with practical knowledge and tools for identifying, measuring, and reporting sustainability-related financial activities—was achieved, as demonstrated by significant improvements in both knowledge and attitudes. Participants not only gained conceptual understanding but also displayed a marked shift in mindset, recognizing sustainability not as an external obligation but as a strategic driver of efficiency, transparency, and long-term competitiveness. This shift was reflected in internal policy proposals and the expressed readiness to establish an ESG and tax compliance task force, which represents an important first step toward institutionalizing sustainability within corporate governance.

Reflectively, the program revealed that while capacity-building initiatives can accelerate awareness and skill development, sustained impact requires embedding ESG integration into organizational culture and decision-making processes. Participants' engagement indicated a willingness to adopt change, but future progress will depend on management commitment, consistent resource allocation, and the creation of performance incentives tied to ESG and tax compliance outcomes. Furthermore, the initiative underscored the role of external stakeholders—regulators, industry associations, and local government—in reinforcing company-level efforts through clearer guidelines, supportive policies, and recognition mechanisms.

Strategically, three recommendations emerge. First, PT Enha Bena Nusantara should institutionalize ESG reporting standards by embedding sustainability indicators into regular accounting systems, supported by ongoing training for accounting and managerial staff. Second, the company should develop a digital decision-support tool tailored for SMEs, integrating sustainability metrics with tax compliance requirements, thereby reducing reporting errors and improving regulatory adherence. Third, management should establish cross-functional collaboration mechanisms—such as the proposed ESG and tax compliance task force—to align financial, operational, and sustainability objectives. Beyond the company level, subsequent research should examine industry-specific sustainability metrics, evaluate the long-term performance impacts of ESG-tax integration, and test the scalability of this model in different regional and sectoral contexts.

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