

BEHAVIORAL ASPECTS APPROACHES IN ENCOURAGING GREEN ACCOUNTING PRACTICES FOR MSMEs IN WEST SULAWESI: SPIRITUALITY AND KALINDAQDAQ PERSPECTIVE

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Abstract

The issue of environmental sustainability for the MSME sector is something new considering that the emphasis on green accounting practices has so far focused on large companies registered as publicly traded companies. In the context of sustainable business practices, policies that specifically promote the implementation of green accounting among MSMEs are still limited. This research aims to identify and test the determinants of behavioral aspects in encouraging awareness of green accounting practices for MSMEs in West Sulawesi from the perspective of Kalindaqdaq Mandar spirituality and culture. The research method used in this research is a mixed method with a concurrent model for quantitative and qualitative analysis carried out simultaneously. A quantitative method using the Partial Least Square (PLS) approach was used to test the Theory of Planned Behavior (TPB) in green accounting practices. Although some MSMEs in West Sulawesi have not yet implemented green accounting, the results of interviews with MSME actors found that several MSME actors have realized the importance of implementing green accounting. The implementation carried out by several MSME actors in the Majene Regency is still voluntary. Another finding is that green accounting methods can be promoted by government policy. Hence, the government needs to pay attention to the importance of having regulations governing the obligations of MSMEs to carry out green accounting practices. The theory of planned behavior is supported by the findings of this study's hypothesis testing. According to the Theory of Planned activity, normative beliefs—that is, beliefs about the expectations that persons who engage in activity hold regarding the opinions of others to approve and inspire the behavior displayed have an impact on subjective norms. Early awareness of green accounting practices by MSMEs can encourage future awareness of green accounting practices.

Keywords: Green Accounting; MSMEs; Behavioral Aspects; Spirituality; Kalindaqdaq Mandar.

1. INTRODUCTION

The Micro, Small, and Medium Enterprises (MSME) sector is important in the world economy. MSMEs are the backbone of the economy in many countries, especially developing countries where MSMEs are the main source of employment and economic growth. Over the last few decades in Indonesia, MSMEs have played a very vital and strategic role in inclusive economic growth, economic equality, and employment, become the driving force for industrial development (Ariyandani & Reken, 2023; Galib et al., 2023; Pulicherla et al., 2022; Rupeika-Apoga & Petrovska, 2022; Sharma & Bajaj, 2023; Wulandari et al., 2023).

Data from the Ministry of Cooperatives and SMEs in 2023, the latest data in 2019, MSMEs contributed 60.5% to the National GDP, employment was 119.56 million people or 96.9% of the total workforce, and 15.6% of MSMEs contributed to non-oil and gas exports (Ministry of Cooperatives and Small and Medium Enterprise, 2022). The government realizes the importance of empowering MSMEs by providing space for the MSME sector to provide the right products, quality, and solutions at competitive prices and contribute to economic growth (Sharma & Bajaj, 2023). The economic development of West Sulawesi Province cannot be separated from the contribution of the MSME sector, which will reach 27,892 in 2022 and be able to absorb 50,915 workers (Central Bureau of Statistics West Sulawesi Province, 2023).

MSMEs are expected to be the forerunners of developing companies in the future, based on data from the Ministry of Cooperatives and SMEs, the transformation of MSMEs into companies that go public increased significantly during 2016-2020 (Ministry of Cooperatives and Small and Medium Enterprise, 2022). The increase in the number of micro, small, and medium enterprises transforming into public companies provides a strong signal of optimism for strengthening the MSME sector in supporting the economy.

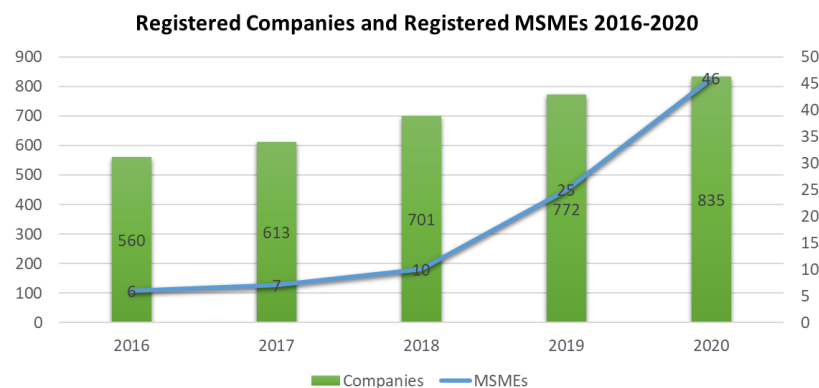


Figure 1. Graph of Companies and MSMEs Listed on the Indonesian Stock Exchange for the 2016-2020 Period

The current progress of MSMEs is accompanied by the emergence of new challenges and issues for MSMEs in green accounting practices. The issue of environmental sustainability for the MSME sector is new considering that the current emphasis on green accounting practices focuses on companies going public. In the context of sustainable business practices, policies that specifically

promote the implementation of green accounting in MSMEs are still limited. Although efforts have been made to increase awareness of the importance of environmentally friendly business practices, such as campaigns for waste management and energy conservation, there is still much room for improvement.

MSMEs as the forerunners of larger companies in the future have the potential to establish sustainable business practices from an early stage. Awareness of the importance of sustainable business practices at an early stage can have a significant impact on building a strong sustainability foundation later on. New directions of green accounting research emphasize the importance of exploring the impact of noneconomic factors in improving green accounting practices. The economic approach is considered not to fully encourage companies to practice green accounting. Approaching behavioral aspects from several perspectives such as internal values originating from individuals or external factors originating from environmental, cultural, social, and religious influences is considered capable of complementing the economic approach in encouraging company awareness of green accounting practices.

The behavioral approach was explained by Ajzen (1991) through the Theory of Planned Behavior (TPB), which departs from the theory of social psychology studies which has been expanded in various research fields. The TPB perspective attempts to explain that planned intentions determine the behavior displayed by individuals. Spirituality is one of the determinants that influences a person's behavioral beliefs in generating intentions to behave (Galib et al., 2018). Awareness of the importance of accounting needs encouragement that comes from planned intentions, in this context, spirituality can be a determinant of internal values that drive intentions. Spirituality is an individual's attempt to understand a broad meaning of personal meaning in the context of life after death, thereby encouraging individual awareness of the usefulness of life (Piedmont, 2001). The use of the spirituality variable in this research cannot be separated from the consideration that culture can influence a person's behavior. Indonesia, with its collectivist culture that emphasizes harmony, tolerance, and cooperation, is different from Western countries where the TPB was developed, which is a country with a culture of individualism (Hofstede, 1994).

This research reveals the role of Kalindaqdaq Mandar culture as a determinant in encouraging awareness of green accounting practices. The cultural approach as an external factor for individuals has a strong influence in shaping the attitudes of MSME actors. Kalindaqdaq Mandar is Mandar literature in the form of messages from ancestors containing moral messages and motivation for ethical behavior in the social life of the Mandar tribe in West Sulawesi. Departing from the above phenomenon, it is important to carry out this research to determine the role of the behavioral aspect approach in encouraging awareness of green accounting practices among MSMEs in West Sulawesi from the perspective of Kalindaqdaq Mandar's spirituality and culture.

This research is research in the social humanities group which focuses on studies in the field of green economics using a behavioral aspect approach. In uncovering aspects that encourage awareness of green accounting practices among MSMEs, a mixed method and concurrent model approach is used. A quantitative method using the Structural Equation Model Partial Least Square (SEM-PLS) approach was used to test the Theory of Planned Behavior model in green accounting practices. Qualitative method using Husserl's transcendental phenomenology approach to reveal the

awareness of green accounting practices of MSME actors from the spiritual and cultural perspective of Kalindaqdaq Mandar as well as strengthening the findings from the TPB testing.

LITERATURE REVIEW

Research on green accounting has been widely conducted to reveal the extent to which companies are socially and environmentally responsible by focusing on an economic approach (Abeysekera et al., 2022; Achi et al., 2022; Evseev et al., 2017; Singh et al., 2018; Zhang et al., 2019). Research on green accounting practices using an economic factor approach was also carried out by Triandarto et al (2024) in whose research they found that industrial downstream policies and the implementation of green accounting have great potential to support sustainable economic growth in Indonesia and increase added value in the MSME industrial sector.

No	Research Title	Author	Location of Research	Research	Problem Solving
1	CSR and green process innovation as antecedents of micro, small, and medium enterprise performance: Moderating role of perceived environmental volatility	Achi A	2022, Nigeria	Quantitative	Economics
2	Green innovation and firm performance: Evidence from listed companies in China	Zhang D	2019, China	Quantitative	Economics
3	Developing an extended theory of planned behavior model to explore circular economy readiness in manufacturing MSMEs, India	Singh MP	2018, India	Quantitative	Economics
4	Accounting for Environmental Awareness on Green Purchase Intention and Behaviour: Evidence from the Philippines	Abeysekera I, Manalang L, David R, Grace Guaiao B	2022, Philipina	Quantitative	Economics
5	"Green" development of the Ugra territory: Options and obstacles.	Evseev A V., Krasovskaya TM, Medvedkov AA	2017, Rusia	Quantitative	Economics
6	The Role of Downstreaming the MSME Industry and the Green Economy in Supporting National Economic Growth	Triandarto F, Hwihanus, Riyadi S	2024, Indonesia	Quantitative	Economics

Source: Data processed, 2024

Existing research to date has largely focused on economic approaches in encouraging green accounting practices in MSMEs, the new direction of green accounting research emphasizes the importance of exploring the impact of non-economic factors in encouraging green accounting awareness in terms of corporate sustainability. The economic approach is considered to fail to fully encourage company awareness of green accounting practices. Novelty in research by exploring approaches to behavioral aspects from many perspectives such as internal factors originating from the individual (spiritual) and external factors originating from environmental influences (culture and government policy).

2. RESEARCH METHOD

The research method used in this research is a mixed method with a concurrent model for quantitative and qualitative analysis carried out simultaneously. A quantitative method using the Partial Least Square (PLS) approach was used to test the Theory of Planned Behavior in green accounting practices. The behavioral approach was explained by Ajzen in 1991 through the Theory

of Planned Behavior (TPB) which departs from the theory of social psychology studies which are expanded in various research fields where the behavior displayed by individuals to carry out actions is considered as a social contract (Ajzen, 1991). In this research, we develop a model of the TPB by including the variable spirituality as a determinant of internal factors culture as a determinant of external factors, and government policy as a determinant of perceived behavioral control. The variables used in the research are spirituality, culture, government policy, intentions, and green accounting practices. The conceptual framework in this research can be seen in the following picture:

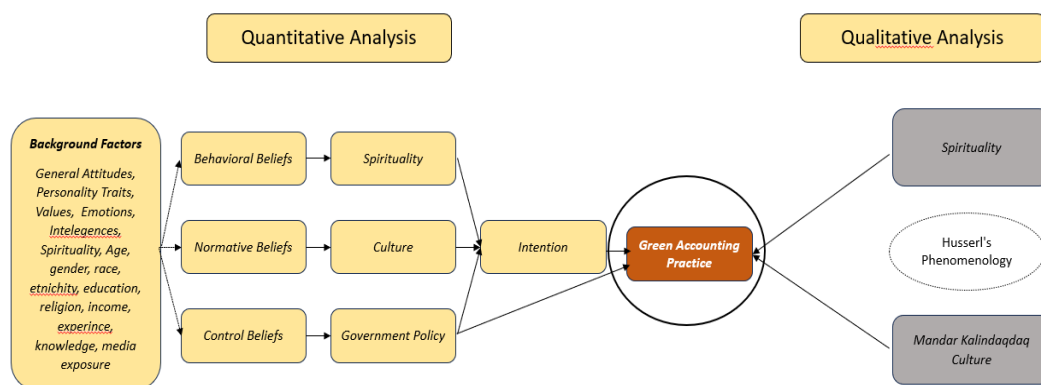


Figure 2. Conceptual Model

A qualitative method with a phenomenological approach to reveal the awareness of green accounting practices of MSME actors from the spirituality and cultural perspective of Kalindaqdaq Mandar while strengthening the findings from the TPB testing. Kalindaqdaq Mandar is Mandar literature in the form of messages from ancestors that contain moral and motivational messages in social life. The message in Kalindaqdaq Mandar contains teachings of goodness which guide the people of West Sulawesi to behave ethically in social life (Safa'at et al., 2023).

The qualitative method with a phenomenological approach that adheres to Husserl's transcendental phenomenology consists of four stages, namely description of societal phenomena in interpreting spirituality and culture of Kalindaqdaq Mandar in encouraging awareness of good green accounting practices, identification of interview results, identification of noema and noesis, and eidetic reduction to search for essence and meaning. Of a phenomenon using the writer's intuition (Husserl, 1970). A combination analysis was carried out to conclude by connecting the results of quantitative data analysis and qualitative data. Through combination analysis, it can be seen which data is the same, which is different, which expands, and which deepens or invalidates (Creswell, 2014). Mix method or combination analysis will get more accurate answers to research questions related to the behavioral aspect approach in encouraging green accounting practices in MSME players.

This research is located in West Sulawesi Province, the population in this research is MSMEs in West Sulawesi Province, totaling 27,892 businesses (Central Bureau of Statistics West Sulawesi Province, 2023). Based on calculations using the Slovin formula, the respondents who were sampled in this study were determined to be 100 respondents. Meanwhile, the key informants in this research were 10 informants consisting of MSME actors, Mandar cultural figures, Head of the Department of Cooperatives and MSMEs, Industry and Trade of West Sulawesi Province. Data collection was

carried out in several stages consisting of: initial observations, collection of related literature or policy studies, data collection using questionnaires and in-depth interviews with informants, analysis and testing of research data, and combined data analysis. In this research stage, the initial observation and literature review stages are already underway, while other stages will continue in the process of completing this research. The research stages are shown in the following picture:

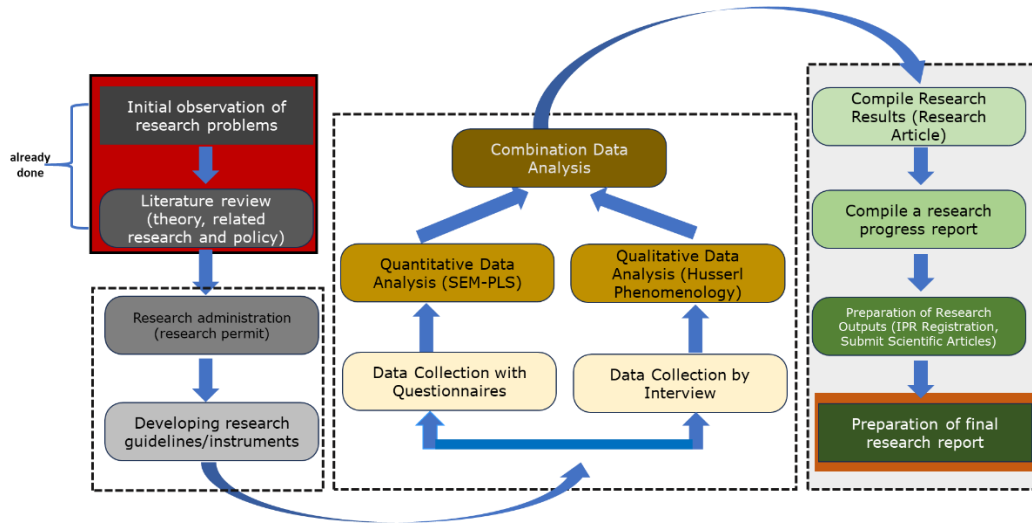


Figure 3. Stages of Research Implementation

3. RESULTS AND DISCUSSION

The data processing technique uses the SEM method based on Partial Least Square (PLS). The test results show convergent validity of the measurement model with reflexive indicators assessed based on the correlation between item scores/component scores estimated with PLS software. The processing results using SmartPLS can be seen in Table 1.

Tabel 1. Outer Loading (Measurement Model)

Variable	Construct	Early Models	Modification	Variable	Construct	Early Models	Modification
Spirituality	SP1	0,583	0,586	Culture	B1	0,807	0,808
	SP2	0,910	0,914		B2	0,759	0,759
	SP3	0,905	0,900		B3	0,878	0,878
	SP4	0,723	0,745		B4	0,713	0,713
	SP5	-0,893			B5	0,741	0,741
	SP6	0,881	0,891		B6	0,735	0,735
	SP7	0,808	0,811	Intention	N1	0,865	0,867
	SP8	0,749	0,75		N2	0,929	0,93
Government policy	KP1	0,846	0,846		N3	0,932	0,932
	KP2	0,844	0,844		N4	0,721	0,719
	KP3	0,857	0,857	Green Accounting Practices	GA1	0,664	0,664
	KP4	0,885	0,885		GA2	0,93	0,93
			GA3		0,975	0,975	
			GA4		0,948	0,948	

Source: Data processed, 2024

The outer model value or correlation between constructs and variables initially did not meet convergent validity because there were still indicators that had loading factor values below 0.60.

Modification of the model was carried out by removing indicators that had a loading factor value below 0.60. In the modified model as in Table 1, it shows that all loading factors have values above 0.60, so that no constructs for all variables have been eliminated from the model.

Validity and reliability criteria can also be seen from the reliability value of a construct and the Average Variance Extracted (AVE) value of each construct. A construct is said to have high reliability if the composite reliability value is 0.70 and the AVE is above 0.50. In Table 2, the Composite Reliability, Cronbach Alpha and AVE values for all variables will be presented.

Table 2. Results of construct reliability tests

Variabel	Cronbach's Alpha	Composite Reliability	Average
Culture	0,866	0,899	0,599
Government policy	0,881	0,819	0,736
Intention	0,885	0,922	0,750
Green Accounting Practices	0,913	0,936	0,789
Spirituality	0,753	0,890	0,662

Source: Data processed, 2024

Based on Table 2, it can be concluded that all constructs meet the reliable criteria. This is indicated by composite reliability values above 0.70 and AVE above 0.50 as recommended criteria. To evaluate the structural model of the PLS model, it is done by looking at the values of the coefficient of determination (R²), Predictive Relevance (Q²), and Goodness of Fit Index (GoF). The coefficient of determination can be seen from the R-square value for the dependent construct. The R-square of the green accounting variable is 0.421. This shows that the independent variable explains the dependent variable by 42%, the rest is explained by other variables not examined in this research. From the results of manual calculations, the value of Q-square is 0.293, while the lowest GoF value, namely 0.575, is at a large level. So the test results show that the R², Q², and GoF values show that the model that has been formed is robust, meaning that the model is under the data. So that further testing can be carried out, the question test is hypothesis testing.

The basis used in testing the hypothesis is the value contained in the output result for inner weight. Table 3 provides the estimation output for testing the structural model.

Table 3. Result for Inner Weight

Variable Relationships	Original Sample Estimate	Mean of Sub Samples	Standard Deviation	T-Statistic	P-Value
Intention > Green Accounting	0,010	0,014	0,074	0,141	0,888
Spirituality > Intention	-0,532	-0,493	0,177	3,012	0,003
Culture > Intention	-0,279	-0,287	0,133	2,105	0,036
Government Policy > Intention	0,493	0,493	0,148	3,326	0,001
Government Policy > Green Accounting	-0,649	-0,658	0,058	11,258	0,000

Source: Data processed, 2024.

The results of the structural model test show that intention has no significant effect on green accounting practices. These results indicate that intentions do not influence the green accounting practices of MSME actors in West Sulawesi. This is supported by the results of interviews with MSME actors in West Sulawesi where no MSME actors have been found who implement green

accounting practices in running their business. Meanwhile, to see the influence of spirituality in encouraging green accounting practices, see Table 4 below.

Table 4. Results of spirituality test on intention to practice green accounting

Variable Relationships	Coefficient	P-Value	Influence
Intention > Green Accounting	0,010	0,888	Not Significant
Spirituality > Intention	-0,532	0,003	Significant
Spirituality > Intentions > Green Accounting	-0,006	0,874	Not Significant

Source: Data processed, 2024

The first hypothesis test is to test the indirect influence of the spirituality variable on MSMEs' intentions to practice green accounting. First, find out the results of testing the influence of intentions on green accounting practices and test the mediation effect. The results of testing the influence of intentions on green accounting practices show that there is no significant influence. This shows that either directly or indirectly there is no influence of spirituality on green accounting practices. Even though the test results found that there was no mediating effect of the spirituality variable on green accounting practices, the test results on the influence of spirituality on the intention to practice green accounting had a significant influence. The direct test results of the spirituality variable on the intention to practice green accounting have a coefficient value of -0.532 and the t value of 3.012 is greater than 1.96, which means spirituality influences the intention to practice green accounting. These findings provide an illustration that green accounting practices in West Sulawesi are not yet running, but a spiritual approach can encourage the intention of MSMEs to carry out green accounting practices. The influence of culture in encouraging green accounting practices can be seen in Table 5 below:

Table 5. Results of cultural tests on intentions to carry out green accounting practices:

Variable Relationships	Coefficient	P-Value	Influence
Intention > Green Accounting	0,010	0,888	Not Significant
Culture > Intention	-0,279	0,036	Significant
Culture > Intention > Green Accounting	-0,003	0,889	Not Significant

Source: Data processed, 2024

The second hypothesis testing was carried out to test the indirect influence of cultural variables on MSMEs' intentions to practice green accounting. The results of testing the effect of intentions on green accounting practices show that there is no significant effect. This shows that either directly or indirectly there is no influence of intention on green accounting practices. Even though the test results found that there was no mediating effect of cultural variables on green accounting practices, the test results reflected that there was a significant influence between cultural variables on the intention to practice green accounting. The direct test results of the cultural variable on intentions to practice green accounting have a coefficient value of -0.279 and the t value of 3.105 is greater than 1.96, which means culture influences intentions to practice green accounting. These findings provide an illustration that green accounting practices in West Sulawesi are not yet running well. However, the existence of a cultural approach can encourage the intention of MSME players to carry out green accounting practices. This is in line with the results of interviews with informant Pak Darmawansyah as a cultural observer from Majene Regency, who stated that:

“Actually, the motivation for trading among Mandar people used to be very high, one of which was motivated by the value of kalindaqdaq, namely, Usurung mapppolong lembong (I deliberately cut the waves); Matindo manu-manu' (Sleeping like a bird); Saba' Batammu (Because of you); Mamba upameangang (I went to seek fortune). The meaning of kalindaqdaq is a form of the husband's responsibility to support the family, as is the obligation required in religion.” (Informant D, 2024).

The results of this research illustrate that the cultural approach of the Mandar people (an indigenous tribe of Majene Regency) provides strength in the form of motivation in encouraging MSMEs to carry out green accounting practices. Even though in reality, Majene Regency MSME actors are measured from the perspective of their intention to practice green accounting which is still very minimal, the existence of a cultural approach shows a different point of view. Basically, if a cultural approach is not accompanied by intention, green accounting practices will not work well. Furthermore, Pak Darmawansyah stated that:

“Then the question is whether the value of kalindaqdaq is still firmly held or is it still a motivation for entrepreneurs to seek sustenance? The answer is No. “Because of the current phenomenon, there are also those who build businesses just to meet their own needs, and it cannot even be denied that they seek sustenance in ways that are not permitted by religion (haram)” (Informant D, 2024).

As time goes by, cultural approaches in this case apply values *kalindaqdaq* in fact, many MSMEs have abandoned it. This is based on the fact that MSME actors only focus on business profits and sometimes don't care about the social and environmental impacts that arise from business activities. Optimizing the implementation of green accounting can of course be encouraged by the role of the Government through a policy. This research tests the influence of government policy in encouraging green accounting practices can be seen in Table 6 below.

Table 6. Result of government policies on the intention to practice green accounting

Variable Relationships	Coefficient	P-Value	Influence
Intention > Green Accounting	0,010	0,888	Not Significant
Government Policy > Intent	0,493	0,001	Significant
Government Policy > Green Accounting	-0,649	0,000	Significant
Government Policy > Intentions > Green Accounting	0,005	0,881	Not Significant

Source: Data processed, 2024

Testing the third and fourth hypotheses is to test the direct indirect influence of government policy variables on MSMEs' intentions to practice green accounting. First, find out the results of testing the influence of intentions on green accounting practices and test the mediation effect. The results of testing the influence of intentions on green accounting practices show that there is no significant influence, but testing the direct influence of government policy on green accounting practices has a coefficient value of -0.649 and a t value of 11.258 which is greater than the t table (1.96) which means that Directly, government policy can encourage green accounting practices. Even though the test results found that there was no mediating effect of government policy variables on green accounting practices, the test results on the influence of government policy on the intention to practice green accounting had a significant influence. The direct test results of the government policy

variable on the intention to practice green accounting have a coefficient value of 0.493 and a t value of 3.326 which is greater than 1.96, which means that government policy influences the intention to practice green accounting. These findings provide an illustration that government policy, in this case the rules regarding the implementation of green accounting practices, can work if there is a government policy in this case enacting laws or regulations that require MSMEs to carry out green accounting practices in West Sulawesi.

Based on the results of interviews we have conducted with several MSMEs, a small number have implemented the practice of *green accounting* and it was reflected that there was government involvement, then those who carried out the reporting were Ayam Geprek Sa'I and Sukrana. Mrs.Dina explained as the owner of Ayam Geprek Sa'I said that:

"Our financial reporting and recording is complete, then the green accounting practices we carry out are waste and water management. The costs we incur for waste disposal reach 300-500 per month, so we of course record and report these expenses, while the direction from the Majene government to make green accounting is not yet mandatory, we still do it because it arises from our awareness" (Informant DN, 2024).

Meanwhile, Mrs. Zulfiah, an employee in the finance department at the Sukrana shop, also stated that:

"Because most of the cosmetics here are so we always pay attention to the expiry date of our products. Products that have expired will be immediately separated and thrown into the final disposal site, so the costs incurred are not too much but we still record them as monthly expenses, then for the role of the government However, there is no direction for implementing green accounting yet. But the government helps transport rubbish/waste from our shops, and even then we have to pay" (Informant S, 2024).

The results of the interviews above illustrate that several MSME actors have realized the importance of implementing green accounting. The implementation carried out by several MSME actors in the Majene Regency is still voluntary. In line with the results of hypothesis testing in this study, it confirms the theory of planned behavior. In the Theory of Planned Behavior, subjective norms are influenced by normative beliefs, namely beliefs about the expectations held by individuals who carry out behavior regarding the views of other people to accept and motivate the behavior shown. This research is consistent with research conducted by Bobek & Hatfield, (2003); Kusumawati, (2014); Marandu et al., (2015) support that positive subjective norms significantly influence the intention to behave positively.

4. CONCLUSION

In general, the findings in this research do not confirm the Theory of Planned Behavior (TPB), which is a development of the Theory of Reasoned Action. In the TPB, a variable was added that has not been applied to the TRA, namely perceived behavioral control, which in this study did not find any influence on perceived behavioral control, either directly or through the intention to behave

obediently. The research results show that MSMEs in West Sulawesi have not yet practiced green accounting, but in general, they intend to practice green accounting. Another finding is that government policy can encourage green accounting practices. Hence, the government needs to pay attention to the importance of having regulations governing the obligations of MSMEs to carry out green accounting practices. Early awareness of green accounting practices by MSMEs can encourage awareness of green accounting practices in the future.

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