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Green Accounting Adoption In Forestry Ministry: A Theory of Planned Behavior Case Study

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General Background: Climate change demands transparent environmental reporting. **Specific Background:** Green Accounting (GA) is a tool that integrates economic and environmental aspects into financial reporting systems; however, the Ministry of Forestry, as a public sector body, has not yet implemented it comprehensively. **Knowledge Gap:** Most research on GA has been conducted in the private sector, and none has yet examined readiness for GA implementation within the framework of the Theory of Planned Behavior. **Objective:** To explore the Ministry of Forestry's readiness to implement GA in the areas of regulation, human resources, and reporting systems, using the TPB framework. **Method:** This study is qualitative, employing a case study approach through Focus Group Discussions (FGDs), in-depth interviews with policymakers, and expert assessments from environmental accounting specialists. **Results:** The public sector is not yet ready to implement GA as formal policies and technical guidelines do not yet support it, whilst staff attitudes towards GA are positive. **Novelty:** This study represents the first application of TPB in the public sector within the context of environmental accounting, which also highlights the importance of regulations and technical guidelines for the implementation of GA. **Implications:** These findings emphasize the importance of government regulations and technical guidelines for the implementation of GA in the public sector.

Keywords: Case Study, Green Accounting, Ministry of Forestry, Theory of Planned Behavior.

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INTRODUCTION

Climate change demands transparent environmental reporting therefore, readiness to implement Green Accounting (GA) in the public sector is crucial to supporting sustainable governance (Mahardhika *et al*., 2024). GA is a tool that aligns economic and environmental aspects in presenting environmental reports by applying cost analysis and evaluating environmental impact performance using financial units, thereby influencing environmental sustainability (Deswanto, 2022). The implementation of GA can serve as a means to enhance organizational sustainability and strengthen corporate social responsibility, whilst also supporting the government in designing policies oriented towards sustainable development (Abdullah & Amiruddin, 2020; Mustofa *et al*., 2020; Yuwono, 2025).

A commitment to environmental reporting in Indonesia is beginning to emerge, as reflected in the performance of the Ministry of Environment and Forestry and the sustainability reports from the State Audit Agency (BPK) (BPK RI, 2023; Kementerian Lingkungan Hidup dan Kehutanan, 2021). There is a clear gap between the absence of formal policies and standard guidelines, resulting in environmental reporting not yet being implemented comprehensively. Environmental reporting is beginning to be recognized by the government as an effort to strengthen governance and transparency (Soewito *et al*., 2023).

Previous research has highlighted studies on GA in the private sector, such as companies, hospitals, and other business sectors, demonstrating the positive impact of GA on share price growth in the mining sector, corporate profitability, and business sustainability (Ashari & Anggoro, 2020; Andira & Khomsiyah, 2023; Nurhasanah *et al*., 2025; Rajak, 2022; Sidarta *et al*., 2023). In the public sector, research on GA remains limited; indeed, based on a systematic review, only 24 primary studies on GA were identified, with research themes largely centring on environmental accounting, sustainability, sectoral implementation, as well as governance and regulation (Rafi *et al*., 2025). This highlights the contrast between the adoption of GA in the more established private sector and the public sector, which is still in its early stages.

This indicates that GA is an important instrument for economic entities in managing environmental impacts. In line with this research, other studies also indicate that the implementation of GA has a positive impact on an organisation's financial performance (Haninun *et al*., 2018). The integration of GA into financial reports not only provides a realistic picture of the ecological impacts of GA but also enhances a company's sense of responsibility towards environmental sustainability (Ahad, 2023).

In the public sector, the implementation of GA remains challenging due to inadequate regulations, limited human resource capacity, and insufficient reporting systems. Analyzing the readiness for GA implementation is a crucial step for the Ministry of Forestry to support environmentally friendly and transparent governance. Research on GA in the public sector remains limited, particularly regarding its implementation readiness (empirical gap). Previous studies have largely focused on GA adoption in the private sector; thus, this study aims to fill this empirical gap by examining it in the public sector. Previous studies have predominantly used survey methods, whereas this study employs a qualitative approach through FGDs and expert assessments (methodological gap). Within the Ministry of Forestry sector, research on GA adoption using the TPB approach remains scarce. According to (Ajzen, 1991), the TPB explains that human behaviour is driven by intentions based on attitudes, subjective norms, and perceived behavioral control, thereby determining whether an individual is motivated and capable of performing a specific action (Ajzen, 1991; Hagger & Hamilton, 2025).

In the context of GA adoption within public sector forestry units, attitude is defined as employees' evaluation of the benefits and importance of GA for sustainability; subjective norms represent organizational expectations and regulatory pressures that encourage GA practices; and perceived behavioral control relates to the availability of resources, guidelines, and institutional support that determine whether GA implementation is feasible (Budiman *et al*., 2025). Attitudes, subjective norms, and environmental knowledge are significantly grounded in recent TPB research findings, which influence employees' intentions to adopt environmentally friendly practices (Chemseddine & Kamel, 2021).

The uniqueness of this study lies in its focus on the Directorate General of Forestry Planning, Ministry of Forestry, and the application of TPB to public sector accounting. Academically, this study contributes to the public sector accounting literature by extending the TPB framework to the adoption of GA. Consequently, this study explores the readiness for GA implementation within forestry planning units using the TPB approach, explicitly addressing the empirical gaps in the limited public sector GA research as well as methodological gaps through a qualitative case study design. Guided by TPB, this study examines how attitudes, subjective norms, and perceived behavioral control influence the readiness of public sector forestry units to adopt GA.

METHODS

Research Approach

This study employs a qualitative design using an exploratory case study approach. This approach was chosen because the aim of the study is to explore the barriers and drivers in assessing readiness for the implementation of GA among civil servants in work units under the Directorate General of Forestry Planning (PTKL) of the Ministry of Forestry. An exploratory case study was conducted to explore the reasons motivating informants to adopt such practices (Chowdhury & Shil, 2021). A qualitative case study was chosen because this method allows for an in-depth understanding of complex behavioral and organizational dynamics that cannot be fully captured by quantitative measurements. This research adheres to the guidelines of the Consolidated Criteria for Reporting Qualitative Studies (COREQ), with 32 items used for reporting qualitative studies (Tong *et al*., 2007).

Data Types and Sources

This research involved three types of informants using a purposive sampling approach, where data collection was carried out at different times and using different techniques. Data collection comprised two in-depth interviews with policymakers and decision-makers, as well as one expert assessment interview to enhance readiness for GA implementation. To explore practical experiences regarding readiness for GA implementation, two FGDs were conducted, with each FGD involving 6–8 participants who were technical implementers of GA.

Participants were recruited through formal invitations and internal coordination within the Ministry of Forestry. The inclusion criteria for informants in this study were workers involved in financial reporting, environmental management, or policy-makers related to GA. Prior to participation, informants were provided with an explanation of the research objectives and aims and were asked to sign a written consent form. Informant confidentiality was strictly maintained in the published report. Data collection procedures included two FGDs held at different times with financial staff informants, followed by in-depth interviews with policymakers and expert assessments from environmental accounting specialists to enrich the findings.

Data Analysis Techniques

Data collection was conducted using interview guides and FGD protocols developed based on the TPD framework. In-depth interviews lasted between 45 and 60 minutes, whilst FGDs lasted approximately 90 minutes with 6 to 8 technical practitioners. Focus group discussions (FGDs) and in-depth interviews were conducted, with all activities audio-recorded following consent from participants. These audio recordings were then transcribed verbatim for analysis. To support qualitative triangulation, this study reviewed environmental reports and assignment letters. Repeated focus group discussions with different informants and using different data collection techniques were also conducted to strengthen the validity of the findings.

The qualitative design in this study did not involve statistical hypothesis testing rather, it was used to test theoretical propositions regarding readiness for GA implementation within the TPB framework. A thematic analysis approach was used to analyze the data and identify patterns, categories, and themes describing civil servants' readiness to adopt GA. The TPB framework served as the basis for organizing and interpreting the findings. The data analysis process was carried out in the following stages (Hagger & Hamilton, 2025): data transcription, initial coding, category grouping, theme grouping, and selection of quotations.

This study employs the TPB approach, as previous research indicates that the TPB is relevant for explaining green accounting adoption behavior at both the individual and organizational (Darshil, 2023). This is in line with other research that reinforces the implementation of the TPB within an institutional context (bank employees) and highlights the psychological and social factors influencing the intention to adopt green finance (Budiman *et al*., 2025). In line with other research, which states that institutional factors (strategy, formalism) influence the adoption of green practices in the public sector (Liu, 2021).

Operationalizing Concepts within the TPB Framework

This study employs a qualitatively operationalized TPB framework, in which attitudes are explored through questions regarding perceived benefits of GA and the complexity of environmental cost reporting. Norms are explored by examining organizational expectations, regulatory pressure, peer influence, managerial encouragement, and formal directives regarding GA implementation. Perceived behavioral control is explored through questions regarding regulatory clarity, the readiness of reporting systems, and human resource capacity in implementing GA (Budiman *et al*., 2025; Conner & Norman, 2005). These constructs were then captured through interview guides and FGDs, which were subsequently analysed thematically using coding and indicators aligned with the TPB dimensions to measure the enabling and inhibiting factors in GA adoption readiness.

Triangulation and Validity

This study employed two types of triangulation to strengthen the findings: source triangulation involving three distinct groups (leaders or structural officials, technical implementers or operational staff, and experts), and methodological triangulation (in-depth interviews, FGDs, and a review of documentation to support research findings, such as financial reports, assignment letters or SOPs, and work guidelines).

RESULTS AND DISCUSSION

Informant Profiles

This study involved informants selected through purposive sampling, with the details set out in Table 1.

[Table 1. Characteristics of Informants]

This study involved 16 informants from diverse backgrounds, drawn from regional offices, head office, and the academic sector. The majority of informants held positions as finance and planning staff or managers, whilst a small number were from head office (government budget officials) and universities (lecturers/researchers). Around two-thirds of the informants in this study were women; the remainder were men.

The informants' ages ranged from 28 to 57 years, with work experience varying between 6 and 29 years, indicating a diverse level of professional experience. Most informants held a bachelor's degree, with some holding a master's degree and only one holding a high school diploma and a doctorate. Informants were selected purposively to explore the public sector's readiness for GA implementation, comprising financial officers, policymakers, and environmental accounting experts.

GA Implementation Readiness Based on Attitudes within the TPB Framework

Readiness for GA implementation based on attitudes within the TPB framework is shown in Table 2.

[Table 2. Readiness for GA implementation within the TPB framework: Attitudes]

Findings regarding the attitude construct indicate that informants' positive attitudes encompass perceptions of the benefits of GA and an awareness of the importance of reporting standards. Barriers from the attitude aspect, as identified in these findings, include the perception of GA as an additional burden and the view that environmental issues are not considered a priority.

Findings Regarding GA Implementation Readiness Based on the TPB Construct: Norms

The study results indicate that subjective norms for GA implementation are influenced by external pressures, including compliance with central regulations, conditional policy support, and internal oversight. Barriers also arise when environmental reporting has not been systematically formalised, as detailed in Table 3.

[Table 3. Readiness for GA Implementation Based on Subjective Norm Aspects]

The study's findings suggest that subjective norms can strengthen readiness for GA implementation if supported by clear regulations, standardised reporting systems, and consistent supervision from superiors.

Findings Regarding Readiness for GA Implementation Based on the TPB Construct: PBC

The research results indicate that GA implementation readiness from the PBC perspective is determined by informants' perceptions of existing capabilities, resources, and technical barriers. Enabling factors stem from the readiness and adaptability of human resources, as well as the ease of standardised reporting. Barriers include regulatory gaps, budgetary constraints, a lack of technical competence, and resistance to change. These results are presented in Table 4.

[Table 4. GA Implementation Readiness from the PBC Perspective]

GA implementation readiness from a human resources perspective indicates that driving factors include employee responsiveness to incentives, adaptability, and proven competence in supporting environmental policies. On the other hand, limitations in information and literacy, a lack of technical competence, resistance to change, and constraints on training and budget remain challenges. The absence of standardised environmental cost classifications also hinders consistency in implementation.

Visualisation of Green Accounting Implementation Readiness Based on TPB

To clarify the relationships among TPB constructs, the research findings regarding the exploration of GA implementation readiness are presented in a conceptual diagram in Figure 1.

[Figure 1. Green Accounting Implementation Readiness in the Public Sector]

This diagram maps research findings into the three main constructs of the TPB Attitudes, Subjective Norms, and PBC each of which has both enabling and inhibiting aspects. This visualisation illustrates how psychological and organisational factors contribute to an organisation's readiness to implement GA.

Discussion

Key Findings on GA Implementation Readiness from the Attitude Perspective

The study results indicate that attitudes towards GA are a determining factor in GA implementation readiness. Positive attitudes, such as perceived benefits and awareness of reporting standards, can strengthen an individual's readiness for GA implementation. Conversely, perceptions of additional burdens and low priority given to environmental issues can weaken an individual's commitment to GA implementation.

The research findings indicate that, in the context of human resources, driving factors emphasise the importance of individual awareness as the foundation for GA behaviour. This awareness is reflected in daily practices, as expressed by a respondent: "The implementation is there… reducing plastic… it's just a matter of implementation." (R14, Male, 45 years old, Head Office). Within the TPB framework, this awareness is reflected in an individual's attitude.

Based on the interview results, it appears that employees' attitudes towards GA implementation vary: some consider GA to increase their workload, *yet al*l agree to implement it provided that the technical instructions for implementation are clear. Many even consider GA implementation to support the green economy. Most informants held a positive attitude, although employees viewed GA as a burden because it is a natural part of the additional system; generally, they agreed to carry it out provided that technical instructions and guidance were clear.

Theoretically, the formation of this attitude can be explained through the Expectancy-Value Theory. Attitudes towards behaviour are determined by beliefs about the consequences of that behaviour (behavioural beliefs) and evaluations of those consequences (outcome evaluations) (Ajzen, 1991). In the context of GA, the belief that implementing this system will enhance the institution's reputation and operational efficiency constitutes a behavioural belief. Conversely, the assessment that the long-term benefits outweigh the additional workload constitutes the outcome evaluation. This finding aligns with previous research confirming that attitudes and beliefs regarding the benefits of specific behaviours are the primary drivers in shaping an individual's intention to support the implementation of GA (Baluku & Nsereko, 2025).

These findings are consistent with previous research, which confirms that positive attitudes towards GA in the form of environmental awareness, engagement, reporting, and environmental audits can strengthen an organisation's commitment to social responsibility and enhance the institution's image (Haryati *et al*., 2023). A positive attitude indicates that an organisation possesses the necessary resources to implement GA, including awareness of the benefits of GA and its integration into formal reporting systems. Conversely, a negative attitude such as the perception that it constitutes an additional burden suggests that such attitudes will be more effective if supported by clear technical instructions and regulations to minimise resistance.

The implications of these findings for the government are that fostering a positive attitude requires reinforcement through training and binding regulations. Training programmes and binding policies can reduce resistance and ensure that staff view GA as beneficial rather than a burden. These findings not only answer the research questions but also provide actionable guidance for governance practices, addressing the policy gaps identified in the introduction.

This study highlights a unique aspect of the public sector: attitudes are highly dependent on the presence of clear technical instructions and regulatory support, which differs from private sector GA studies where innovation, multi-stakeholder collaboration, and sustainability values are crucial for GA implementation (Widasari *et al*., 2025).

Key Findings on GA Implementation Readiness from the Perspective of Subjective Norms

The study's results indicate that subjective norms play a role in GA implementation, arising from social pressure, organisational expectations under central regulations, policy support, and internal oversight. Based on driving factors, compliance with central regulations emerged as the primary motivation for informants in implementing GA, with an emphasis that instructions from the central government are binding. "If it comes from the centre... like it or not, it must be implemented." (R2, Female, 38 years old, Finance Manager).

The research findings indicate that regulations are viewed as a crucial factor that can both drive and hinder GA implementation. Several informants emphasised that clear regulations are a key prerequisite for legitimate and consistent implementation. Regulations are considered a primary prerequisite for GA implementation, as reflected in the following informant statements: "For me, I prefer to prioritise regulations first." (R1, Female, 41 years old, Finance Manager) and "I'm ready to implement it provided the regulations are strengthened…" (R7, Male, 41 years old, Finance Manager).

The role of regulations can be understood within the TPB framework as a subjective norm, as regulations constitute normative pressure or expectations from external parties (government policy or central regulations), thereby acting as a social/organisational driver. Regulatory clarity enhances employees' perception of control, empowering them to implement GA without feeling burdened. Regulations function as an external factor that reinforces the intention and readiness to act in accordance with sustainability principles (Ajzen, 1991; Baluku & Nsereko, 2025).

Previous research also supports this finding that formal regulations are a key factor in integrating environmental accounting into an organisation's reporting system (Sundarasen *et al*., 2024). Without a clear regulatory framework, GA is often viewed as an additional initiative lacking legal legitimacy. These findings are also consistent with research (Rahmawati *et al*., 2024) stating that public sector accounting reform is highly dependent on regulatory support and formal standards; without binding rules, reporting innovations tend not to be sustainable.

On the other hand, the research results also indicate that regulation is viewed as a primary driving factor when it is clearly defined and binding. Informants reported that regulations and technical guidelines can reduce administrative uncertainty and the perceived workload. This finding aligns with research (Burritt & Schaltegger, 2010) which states that regulations function as a supporting mechanism for implementing environmental management accounting, particularly in organisations that are highly reliant on procedural compliance.

In the context of policy and governance, robust internal oversight mechanisms and governance systems form the foundation for creating transparency and accountability to integrate environmental aspects into accounting systems (Dumay *et al*., 2010). This aligns with findings from previous research, which indicate that environmental information disclosure supported by good governance can enhance environmental performance and the reliability of sustainability reports (Rahmawati & Hamzah, 2025).

Furthermore, within a top-down hierarchical governance context, departmental compliance is heavily dependent on instructions from central government. An informant emphasised, "As for the government, we await instructions from the centre... so far, there have been no instructions from central government to include this." (R13, Male, 32 years old, Finance Manager). This finding aligns with research highlighting that top-down policies are a driver of organisational compliance, although they often lead to structural dependency (Liu, 2021). Overall, this indicates that regulation is a crucial aspect of GA implementation. Strong environmental regulations can promote corporate transparency and accountability by mandating the formal recording of environmental costs (Wong *et al*., 2021).

Formal reporting standards are an important instrument for strengthening organisational transparency and accountability (Pratiwi *et al*., 2024). This study found that the majority of informants emphasised that clear technical guidelines would facilitate the reporting process. As one informant stated, "As long as the technical guidelines are clear, actually, even though it adds to the workload, we don't really mind" (R1, Female, 41 years old, Finance Manager). This confirms that the clarity of the system and technical guidelines is a key driver of HR acceptance of GA reporting. Furthermore, the implementation of a reporting system is also seen as a driver, as it is believed to enhance system acceptance, simplify record-keeping, and reduce administrative burdens. A respondent stated, "I agree… especially if it is already integrated into the application" (R2, Female, 38 years old, Finance Manager).

This study confirms that subjective norms, particularly regarding the clarity of regulations and instructions from superiors, are crucial in shaping employees' readiness to implement GA. This implies that binding regulations and technical guidelines are vital for supporting GA adoption in the public sector. This study makes a novel contribution by demonstrating that, in the public sector, readiness is heavily dependent on top-down instructions from central government—a structural dependency that is less evident in GA studies within the private sector.

Key findings on GA implementation readiness from the PBC perspective

The study's results highlight the crucial role of PBC in GA implementation, where the adaptability of human resources is a key strength. Informants emphasised that competencies can be adapted to new needs: "If our competencies can be adapted… we can do it this way, can't we?" (R8, Female, 33 years old, Finance Manager). Furthermore, the readiness of employees' competencies is also a key asset: "Employees' competencies are already… we are all ready to promote environmental-related matters." (R14, Male, 45 years old, District Office). The ease of centralised reporting also reinforces the perception of control, as report formats are already available and follow instructions from headquarters: "Report formats are usually based on instructions from headquarters… there is a separate circular." (R11, Female, 38 years old, Budget Manager). These findings align with research by (Dewi *et al*., 2025), which emphasises that the readiness of human resource competencies and a clear reporting system can enhance employees' confidence in adopting a new accounting system.

Staff competence and training support are key factors in boosting employee confidence in adopting environmental accounting systems (Mogea, 2023; Zahrani, 2024). The implementation of a new environmental accounting and reporting system requires adjustments to recording procedures, integration into traditional accounting systems, and an increase in the technical capacity of human resources, which ultimately increases the administrative and technical demands on implementers (Marsono & Dewayanto, 2025).

In line with previous research, which revealed that the readiness of information technology infrastructure plays a crucial role in enhancing employees' confidence in adopting new systems (Hamid *et al*., 2022). In line with other research, this indicates that the integration of Environmental Management Accounting (EMA) into an organisation's reporting system strengthens human resources' ability to control sustainability reporting processes (Liu & Zhang, 2022).

In line with previous findings, which indicate that the implementation of a new system will require clear adaptational, regulatory, and technical adjustments (Agustiawan, 2012). The integration of environmental management accounting into an organisational system can only be effective if human resources possess sufficient capacity to operate the system (Sävström, 2012). Other studies also emphasise that training and budg*et al*location for employee competency development strengthen employees' perceptions of sustainable reporting implementation (Trirahayu, 2023). Adequate human resource capacity and competencies are not merely technical factors, but also psychological factors that reinforce PBC. This confirms that the success of GA implementation depends heavily on the organisation's ability to provide training, budgetary support, and ongoing competency development programmes for employees.

The findings of this study also identified barriers to GA implementation from an HR perspective, particularly employees' limited understanding of the GA concept. One informant stated, "Green accounting is still a new concept... we've only heard about it in passing, but we don't know the details." (R8, Female, 33 years old, Finance Manager), and "Never… it's an economic term, isn't it?" (R15, Male, 55 years old, District Office). This limited literacy makes it difficult for employees to understand how to integrate GA into existing accounting systems. A lack of understanding of GA will lead to a less supportive attitude among employees as they do not fully grasp the ecological and sustainability benefits it offers (Dunakhir *et al*., 2025). Furthermore, limited literacy also reduces PBC, as employees feel less capable of integrating GA into existing accounting systems due to a lack of technical knowledge and supporting tools (Sharma, 2024).

These findings align with previous research confirming that literacy and understanding of environmental accounting systems are key factors in shaping employees' confidence in their ability to adopt new systems (Dewi *et al*., 2025). The integration of GA into public organisations may become a mere administrative formality without adequate understanding and knowledge of the substance involved (Agriam *et al*., 2025). Low environmental literacy can hinder the effectiveness of governance, as employees lack a clear conceptual framework for assessing the ecological impacts of the organisation's activities (Dunakhir *et al*., 2025).

Readiness for GA implementation in the PBC aspect within public organisations is driven by strong human resource capabilities and competencies related to GA. This serves as a significant foundational basis for GA implementation readiness. The centralised nature of reporting standards also provides clear support for GA. This situation indicates that, once regulations and technical guidelines have been established, GA implementation can be carried out uniformly and consistently across all public sector units. This study offers a new perspective by identifying limited environmental literacy as a critical barrier to GA readiness in the public sector. Unlike the private sector context, where technical capacity and autonomy often drive adoption, our findings suggest that, within government agencies, employees' conceptual understanding of GA is equally important.

CONCLUSION

Readiness to implement GA in the public sector has not yet been fully achieved. Based on the TPB framework, readiness to implement GA can be understood through three key dimensions within the SDG framework: attitudes, subjective norms, and perceived behavioural control. In terms of attitudes, the majority of staff expressed positive views on the benefits of GA and the importance of reporting standards, although some considered that GA adds to the workload and that environmental issues are not yet a top priority. Regarding subjective norms, compliance with central regulations, policy support, and internal oversight are key drivers, whilst regulatory gaps and the lack of formal reporting standards remain barriers. Regarding PBC, human resource adaptability, competency readiness, and the ease of centralised reporting strengthen perceptions of control; however, limited literacy, training, budget constraints, and resistance to change weaken implementation readiness. These findings confirm that GA implementation readiness in the public sector, particularly within the Ministry of Forestry, depends on the existence of regulations, clear technical instructions, and human resource development to ensure environmental reporting is integrated into the financial system. A limitation of this study is its qualitative approach, which restricts the ability to make broad generalisations regarding GA implementation readiness in the public sector. A quantitative approach is required to explore this further. Further research is recommended to use a quantitative or mixed-methods design to broaden generalisations and explore additional organisational factors, such as work culture and leadership, in GA implementation. This study aligns with the Sustainable Development Goals (SDGs), particularly in promoting institutional accountability and environmental responsibility.

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Table 1 */ Characteristics of Informants*

Code	Role/Position	Work Unit	Gender	Age	Years of experience	Education Level
R1	Financial Staff	Regional Office	Female	41	17	S1
R2	Financial Staff	Regional Office	Female	37	12	S1
R3	Financial Staff	Regional Office	Female	37	12	S1
R4	Financial Manager	Regional Office	Female	42	17	S2
R5	Financial Staff	Regional Office	male	28	6	S1
R6	Financial Staff	Regional Office	Female	50	24	SMA
R7	Financial Staff	Regional Office	male	41	16	S1
R8	Financial Staff	Regional Office	Female	33	6	D3
R9	Financial Staff	Regional Office	Female	36	17	S1
R10	Financial Staff	Regional Office	Female	36	15	S1
R11	Planning Staff	Regional Office	Female	38	17	S1
R12	Planning Staff	Regional Office	Female	39	17	S2
R13	Planning Staff	Regional Office	Female	33	11	S1
R14	Government budget Official	Main Office	Male	45	21	S2
R15	Head Of Office	Regional Office	Male	55	29	S2
R16	Lecturer and researcher in public sector accounting	University	Female	57	20	S3

***Table 2** / Readiness for GA implementation within the TPB framework: Attitudes*

Themes	Representative Quotes
Drivers	
Perceived benefits of GA	“The rewards are better than the fines for implementing green accounting.” (R1, F, 41 y.o, Financial Manager)
Awareness of the need for reporting standards	“It's necessary, yes... if possible, it should be more detailed and separate from the current report.” (R7, M, 41 y.o, Financial Manager)
Inhibitor	
Perception of GA as an extra workload	“If it's work, it seems like it's an addition… it's something new.” (R3, F, 38 y.o, Financial Manager)
Low priority of environmental issues	“Sometimes environmental issues don't get enough attention.” (R16, F, Expert Informant)

***Table 3** / Readiness for GA Implementation Based on Subjective Norm Aspects*

Themes	Representative Quotes
Drivers	
Compliance with Central Rules	"If it is already here from the center... like it or not, it has to be." (R2, Female F,38 years old (y.o), Financial Manager)
Conditional Policy Support	Willing to implement it as long as the regulations are strengthened…" (R7,Male M,41 y.o, Financial Manager)
Internal supervision of compliance	"There have been findings from the Inspectorate General's auditors regarding compliance, but they were not material." (R14, M, 45 y.o, Central Office
Inhibitor	
Lack of formal environmental reporting	"Reports on electricity usage or waste management have never been submitted in writing…" (R11, F, 38 y.o, Budget Manager)

Table 4 */ GA Implementation Readiness from the PBC Perspective*

Themes	Representative Quotes
Drivers	
Human Resources (Hr) Adaptability	“If our competencies can be adjusted… we can do it like this, right?” (R8, F, 33 y.o, Financial Manager)
HR competency readiness	“The employee's competency is already… we are all ready to promote things related to the environment.” (R14, M, 45 y.o, District Office
Ease of centralized reporting	“The format of the report is usually based on instructions from the center… there is a separate decree.” (R11, F, 38 y.o, Budget Manager)
Inhibitor	
Regulatory void	“The regulations are not adequate…” (R7, M, 41 y.o, Financial Manager)
No technical instructions	"So, technical guidelines are needed... socialization is needed... from the human resources as well... awareness is needed... the problem is... many people are not aware of that..." (R2, 41 y.o, F, Financial Technical Manager)
Limited information and literacy	"Environmentally friendly accounting is actually the first thing that comes to mind... but maybe I do not have a clear idea of what it is because I have only just heard about it." (R1,F,41 y.o, Financial manager)
Limited technical competence	“Not everyone has an accounting background, so I don’t understand yet…” (R2, F, 38 y.o, Financial Manager)
Training limitations	“"Training is still limited, yes. Because there are budget restrictions as well." (R15,M,55,District Office).
Budget limitations	“Budgeting for green costs is not yet available, especially since the current budget is limited and is likely to be cut.” (R15,M,55 y.o,District Office)
Fragmented reporting data	“data has not been integrated… compliance levels have not been recorded” (R14,M,45 y.o, Central office).
Latent resistance to change	“This is something new, so it takes a lot of effort to implement it.” (R2, F, 38 y.o, Financial Manager)
No standard classification of environmental costs	“There is no variable yet as to whether this budget supports the environment or not.” (R14, M, 45 y.o, Central Office

LIST OF FIGURES

***Figure 1** / Green Accounting Implementation Readiness in the Public Sector*