# SUMMER COURSE MANUAL BOOK

# Green Accounting Implementation to Empower ASEAN Economic Growth


Presented by Accounting Study Program of FEB UHAMKA in collaboration with Faculty of Economimcs and Business Universitas Muhammadiyah Tangerang, and Academy of Finance, Vietnam

**CONTENT**

## 1. INTRODUCTION

In the early 20$^{th}$ century issue about green accounting is related to the global condition nowdays. Green accounting is interrelated to environmental info and ecological eco-system. It reflects the CSR (Corporate Social Responsibility), environmental cost and reporting, corporate governance side by side the natural resource and environmental sound management and administrative system in any coutry around the world.

Green accounting emerged due to environmental demage is getting worse in line with the development of industrial and technological companies. The development of industrial and technological companies cause negative impact on human life cycle. On the one hand, industrial development demage the environment. But on the other hand, industrial can develop and improve the economy of the country. Mismanagement of natural resources has the potential impose negative risk on environmental aspect. Therefore, companies need to make a commitment to the environment and the social dimension as the main and inseparable part of the company's operational activities.

The challenges in this economy era that the requirement of multidisciplinary approach particularly when discussing it from scholarly perspective. Thus, the idea of bringing Maqasid al-shariah (objectives of Islamic law) as the fundamental of Islamic economics and try to implement in the Islamic financial products such as banking and investing. This can be done by only reverting back to the classic understanding of Islamic economics and finance, especially in terms of financial policy. In addition, this will be happening for praising the contemporary works as pioneered by the Muslim scholars.

Theoretically, an event occurs today might be similarly happened in the past even implies the differences from both technical and substantive point of views. In this regard, harmonizing conceptual shariah with the need to develop Islamic financial product may reach to its peak, and thus, exploring classical and contemporary, theoretical and practical of Muslim jurists is the starting point, to best ground the financial sustainability elements with the Islamic economics and finance.

As above elaboration, hence, it is crucial to turn back into both fundamental and contemporary, and also practical understanding of Islamic economics and finance in its role for achieving financial sustainability. In this regard, our short course event offers the topic as follows:

1. Green accounting, why and how?
2. Implementation of environmental social governance toward stock price Green Industry
3. Green industry
4. Understanding and awareness of green accounting reporting in malaysia
5. Risk based auditing and green accounting
6. Sustainability, Creating Shared Value, Environmental Accounting
7. Green Accounting as an Instrument for Disclosure of Corporate Social Responsibility
8. Green economy towards company sustainability
9. Carbon tax in Indonesia: Implementation and threat
10. Caring for sustainable enviroment

## 2. OBJECTIVE

This activity, the study program has a scientific network with partners and carries out activities that increase the number of foreign students who can be reported as temporary foreign students in the study program.

## 3. TARGETING GROUP

This event is meant for undergraduate and postgraduate students, researchers from both academics and industry, and also practitioners. The participants who are already working in the related industry of economic will get the chance to advance their theoretical understanding of green economy and Islamic economics, therefore, have the opportunity to expand their networks.

The researchers who are working for either a university or a company will get exposed to the recent issue in the course, and thus may recommend an applicable idea for their future research. The participants who are students will improve their knowledge and have the opportunity to experience meeting the experts, which may lead to set their future career.

## 4. OUTPUT

Foreign students, guest lecturers in study programs, economic experts/practitioners who become guest lecturers in study programs.

## 5. REGISTRATION FEE

Free

## 6. LOCATION

Universitas Muhammadiyah Prof. Dr. Hamka (Virtual)

## 7. SCHEDULE

**FEB SUMMER COURSE ON**
**Green Accounting Implementation**
**to Empower ASEAN Economic Growth**

**Date:** 15 - 20 Augustus 2022
**Place:** Zoom Meeting

**Program Details:**

| Day 1: Monday, 15 Augustus 2022 | Agenda | | Proposed Speakers | Moderator |
|---|---|---|---|---|
| 08.30-09.00 | Program Opening Ceremony | FEB UHAMKA | | |
| 09.00-09.40 | Opening Speech:<br>1. Committee<br>2. Dean FEB UHAMKA<br>3. Dean FEB UMT | | | |

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| | 4. Rector of UHAMKA<br>5. Rector UMT | | | |
| 09.40 – 09.55 | Cultural Performance (traditional dance) | FEB UHAMKA | | |
| 09.55-10.20 | Announcement of Summer Course Schedule and Tasks | FEB UHAMKA | | |
| 10.20- 11.40 | (M. I) Green accounting, why and how? (keynote speaker) | | • Prof. Eko Ganis Sukoharsono, S.E., M.Com (Accy), M. Com-Hons, CSRS, CSRA, CA, Ph.D<br>• Assoc. Prof. Chuc Ahn Tu | Meita Larasati M.Sc |
| 11.40 – 12.00 | Ice Breaking (Games) | | | |
| 12.00 – 13.00 | Break | | | |
| 13.00 – 14.30 | (M. 2) Implementation of environmental social governance toward stock price | | MIRAE ASSET | MULYANING WULAN M.Ak. |
| 14.30 – 16.00 | (M. 3) Green industry | | Prof. Nobu Okura atau Mr. Ken Kanai (Furukawa Kabushiki Kaisha) Tokyo - Jepang | Agus Yuliatyono SE., MM. |
| 16.00 – 16.10 | closing | | | |

| Day 2: Tuesday, 16 Augustus 2022 | Agenda | | Proposed Speakers | Moderator |
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| 08.30 –09.00 | Opening & Cultural Performance | FEB UMT (Present by MC) | | |
| 09.00 – 09.30 | pre test | Committee | | |

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| 09.30 – 11.00 | (M. 4) Understanding and awareness of green accounting reporting in Malaysia | | Assoc. Prof. Dr. Noriza Mohd Jamal | Diah Ayu Legowati SE.I., M.Si |
| 11.00 – 12.30 | (M. 5) Risk based auditing and green accounting | | Dr. Budiandru, M.E.Sy., Ak., CA., CPA,.CPI., ACPA,. | Mila Indriastuti |
| 12.30 – 13.30 | Coffee break | | | |
| 13.30 – 13.50 | Games | Committee | | |
| 13.50 – 15.20 | (M. 6) Sustainability, Creating Shared Value, Environmental Accounting | Mitra UMT | Tourism & Environment Department of Banten Province | Dr. Agus Sulaiman, M.Pd. |
| 15.20 – 15.40 | Post test & Closing | Committee | | |

| Day 3: Thursday, 18 Augustus 2022 | Agenda | | | |
|---|---|---|---|---|
| 08.30 – 09.00 | Student Cultural Performance | UHAMKA & UMT | | |
| 09.00 – 09.30 | Pre test | committee | | |
| 09.30 – 11.00 | (M. 7) Green Accounting as an Instrument for Disclosure of Corporate Social Responsibility (keynote speaker) | | Prof. Dr. Chuc Ahn Tu, CPA VN (Academy of Finance, Vietnam) | |
| 11.00 – 12.30 | (M. 8) Green Accounting based on Maslahah | | Dr. Hurriyyah El Islamy, LLB (hons), MCL., Ph.D. | Novita Kusuma Maharani SE.,M.Sc |
| 12.30 – 13.30 | Coffee break | | | |
| 13.30 – 13.50 | Games | Committee | | |
| 13.50 – 15.20 | (materi 9) Carbon tax in Indonesia: | | Directorate of Tax | Dewi Pudji Rahayu |

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|---|---|---|---|---|
| | Implementation and threat | | | |
| 15.20 – 15.40 | Post test & Closing | Committee | | |

| Day 4: Friday, 19 Augustus 2022 | Agenda | | Proposed Speakers | Moderator |
|---|---|---|---|---|
| 08.30 - 09.00 | Opening & Pre test | | | |
| 09.00 – 11.00 | (Materi 10) Caring for sustainable enviroment | | Dr. Liana Raharja SE., MM. | Rabitha Fazira SH., MM. |
| 11.00 – 12.00 | Live Video Streaming Independence Day Celebration; Uhamka and UMT | committee | | |
| 12.00 – 13.00 | Coffee break | | | |
| 13.00 – 15.00 | Virtual Visiting company | | Perusahaan (Mitra Uhamka) | |
| 15.00 – 15.30 | Post test & Closing | Committee & MC | | |

| Day 5: Saturday, 20 Augustus 2022 | Agenda | | Proposed Speakers | Moderator |
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| 09.00 – 10.00 | Virtual Visiting company | | PT Pardic Jaya Chemical - Tangerang | Abdul Rauf SE., MM. |
| 10.00 – 11.00 | Discussion about visiting company from day 4 dan day 5 | | | |
| 11.00 – 12.00 | Program Closing Ceremony and Certificate Award | MC | | |