CAPACITY BUILDING OF ACCOUNTING TEACHERS IN INTEGRATED REPORTING TO SUPPORT JUNIOR ACCOUNTANT COMPETENCY

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ABSTRACT

This community service program aims to strengthen the capacity of members of the Accounting Teacher Working Group (MGMP) of Tangerang City in teaching the concepts of green accounting, sustainability reporting, and the green economy. The activity was carried out using a *Participatory Action Research* (PAR) approach combined with a community-service model through three stages: needs analysis, a one-day intensive training session, and program evaluation. The training was attended by 50 SMK Accounting teachers from Tangerang City, Banten, delivered through lectures, contextual case studies of companies in Indonesia, and interactive discussion covering three main topics: green accounting, sustainability reporting frameworks, and the concept of the green economy. The program was evaluated using a structured questionnaire completed by all participants and activity partners. The evaluation results show that participant agreement (combining the "strongly agree" and "agree" categories) reached 96–100% on indicators of increased knowledge, teaching-material development, and positive behavioral change. In contrast, the indicators for increased income and increased production received relatively lower agreement levels, at 56% and 88% respectively. These findings indicate that systematically and contextually designed teacher training is an effective strategy for integrating sustainability competencies into vocational accounting education. Nevertheless, an ongoing mentoring program is still needed so that the knowledge gained can be optimally implemented in classroom learning.

Keywords: Green Accounting, Sustainability Reporting, Vocational Education, SMK Accounting Teachers, Community Service.

1. INTRODUCTION

Indonesia's commitment to the **Paris Agreement**, realized through the *Nationally Determined Contribution* (NDC), targets a reduction in greenhouse gas emissions of 29% through independent efforts and up to 41% with international support by 2030. This target requires transformation across various sectors, including education, in order to prepare human resources capable of supporting the implementation of sustainable business practices (Republic of Indonesia, 2021).

Tangerang City, as one of the main industrial areas in Banten Province, faces considerable challenges in preparing vocational education graduates with competencies in sustainability. There are currently more than 25 vocational high schools (SMK) offering the Accounting and Institutional Finance program, with approximately 3,000–4,000 students enrolled each year. However, the implementation of the Merdeka Curriculum still focuses mainly on conventional financial accounting, so that material on green accounting and carbon footprint measurement (*carbon footprint*), as well as sustainability reporting, has not received adequate coverage (Ministry of Education, Culture, Research, and Technology, 2022; Burritt & Schaltegger, 2010).

This condition has become increasingly important given that the Financial Services Authority (OJK) has required public companies to prepare sustainability reports through Financial Services Authority Regulation Number 51/POJK.03/2017 (Otoritas Jasa Keuangan, 2017). In addition, developments in the global business world show that *Environmental, Social, and Governance* (ESG) aspects are increasingly becoming a key consideration in business decision-making (Eccles & Serafeim, 2013). Various studies also show that sustainability reporting literacy has become one of the competencies required of accounting graduates in the workplace, while most vocational education graduates do not yet possess this competency (Christ & Burritt, 2013; Ioannou & Serafeim, 2019). This phenomenon is also evident in the sustainability reporting disclosure practices of public companies in Indonesia, which are influenced by company characteristics such as size and age (Prihandono & Herliansyah, 2025).

Teachers play a strategic role as agents of change in the process of educational transformation. In this context, the Accounting Teacher Working Group (MGMP) of Tangerang City is a collaborative forum that allows increased teacher capacity to have a broad impact on improving student competency. The needs assessment conducted prior to the activity showed that teachers still face several obstacles, including limited contextual teaching materials on sustainability issues, low understanding of climate change and sustainable development, and the absence of guidance for integrating this material into the applicable curriculum (Hahn & Kühnen, 2013; Leal Filho et al., 2019; Kwarto & Budyastuti, 2024).

This community service program was designed to address these needs through intensive training for MGMP Accounting teachers in Tangerang City. This activity is in line with the direction of national development as outlined in the 2020–2024 National Medium-Term Development Plan (RPJMN), which emphasizes green economic growth (Kementerian PPN/Bappenas, 2020). In addition, this program also supports the achievement of the *Sustainable Development Goals* (SDGs), particularly Goal 4 (Quality Education), Goal 8 (Decent Work and Economic Growth), Goal 12 (Responsible Consumption and Production), and Goal 13 (Climate Action) (United Nations, 2015). At the institutional level, this activity also supports the achievement of Universitas Mercu Buana's 5th Key Performance Indicator (KPI), which emphasizes the university's tangible contribution to solving community problems.

Specifically, this program aims to: (1) improve teachers' understanding of the concepts of green economy, green accounting, environmental cost management, carbon accounting, and sustainability reporting frameworks; (2) strengthen teachers' pedagogical competency in integrating sustainability material into the SMK curriculum; and (3) equip teachers with practical skills

in calculating carbon footprints, measuring environmental costs, and preparing simple sustainability reports that can be applied in the learning process.

2. PROBLEMS AND RESEARCH QUESTIONS

Partner Problems

The MGMP Accounting Teacher Working Group of Tangerang City, as the activity partner, plays a strategic role in improving the competency of SMK Accounting teachers so that they can produce graduates who meet the needs of the business and industrial world. However, the results of the needs analysis conducted prior to the activity show that teachers still face several obstacles in integrating sustainability issues into the learning process.

The first problem is teachers' limited understanding of the concepts of green accounting, sustainability reporting, and the green economy. The learning materials used so far are still oriented toward conventional financial accounting, so they have not provided adequate preparation in environmental accounting, carbon footprint measurement, or sustainability reporting.

The second problem is the lack of contextual teaching materials and case examples to support the learning process. Teachers find it difficult to obtain references that reflect the conditions of companies in Indonesia, so sustainability material has not been optimally integrated into accounting subjects.

The third problem is teachers' limited skills in implementing sustainability concepts within Merdeka Curriculum-based learning. Most teachers do not yet have experience developing learning projects or exercises related to environmental cost management, carbon accounting, and the preparation of sustainability reports.

Based on these conditions, a teacher capacity-building program is needed through systematic, applicable, and practice-based training so that teachers can understand sustainability concepts while also implementing them in the school learning process.

So the research question is how can a practice-based training program improve the competency of vocational accounting teachers in understanding and implementing green accounting, sustainability reporting, and green economy concepts within the Merdeka Curriculum?

Activity Objectives

This community service program aims to improve the capacity of SMK Accounting teachers who are members of the MGMP Accounting Teacher Working Group of Tangerang City in understanding and implementing the concepts of green accounting, sustainability reporting, and the green economy as part of strengthening vocational education competencies.

Specifically, this activity aims to:

1. Improving teachers' understanding of the concepts of the green economy, green accounting, environmental cost management, carbon accounting, and sustainability reporting.
2. Improving teachers' competency in integrating sustainability material into Accounting subjects in accordance with the Merdeka Curriculum.

3. Equipping teachers with practical skills in calculating carbon footprint (*carbon footprint*), identifying environmental costs, and preparing simple sustainability reports.
4. Producing teaching materials and learning modules that can be used as references in sustainability-based accounting learning at SMK.
5. Building sustainable collaboration between Universitas Mercu Buana and the MGMP Accounting Teacher Working Group of Tangerang City in developing teacher competency in sustainable accounting.

The objective of this activity is to design project-based learning (PBL) activities that incorporate tangible green economy initiatives, and to develop contextually relevant teaching modules, student worksheets, and instructional materials.

3. LITERATURE REVIEW

Green Accounting (*Green Accounting*)

Green accounting (*green accounting*) is a development of the conventional accounting system that integrates environmental aspects into the process of identifying, measuring, recording, and reporting accounting information. The application of green accounting aims to identify and control environmental costs, improve resource-use efficiency, and support decision-making oriented toward sustainable development (Burritt & Schaltegger, 2010). In addition to serving as a tool for measuring environmental performance, green accounting is also a form of organizational accountability in managing the environmental impacts of its operational activities (Oktris et al., 2023).

Sustainability Reporting (*Sustainability Reporting*)

Sustainability reporting is a medium for organizations to disclose their economic, social, and environmental performance to stakeholders. As attention to *Environmental, Social, and Governance* (ESG) aspects has increased, sustainability reporting has developed into an important part of good corporate governance (Eccles & Serafeim, 2013; Utami et al. (2025). In Indonesia, the preparation of sustainability reports for financial services institutions and public companies is regulated through Financial Services Authority Regulation Number 51/POJK.03/2017 (Otoritas Jasa Keuangan, 2017). Meanwhile, at the international level, sustainability reports are prepared with reference to the GRI Standards (Global Reporting Initiative, 2021) and the IFRS Sustainability Disclosure Standards (IFRS S1 and IFRS S2) issued by the IFRS Foundation (IFRS Foundation, 2023). Recent studies show that company size and age are significant determinants of the level of sustainability report disclosure among companies listed on the Indonesia Stock Exchange (Prihandono & Herliansyah, 2025).

Vocational Education and Green Economy Competencies

The transition toward a green economy requires vocational education institutions to produce graduates who possess competencies extending beyond conventional financial accounting to include environmental accounting, sustainability reporting, and Environmental, Social, and Governance (ESG) management. Previous studies indicate that integrating Education for Sustainable Development (ESD) into vocational curricula continues to face substantial challenges, particularly due to limited educator

competencies and the scarcity of contextualized teaching materials (Lambrechts et al., 2013; Leal Filho et al., 2019). Consequently, enhancing teachers' capacity through professional training has become a critical strategy for strengthening pedagogical competencies while preparing graduates with the knowledge and skills required by the labor market in the era of the green economy (Kavanagh & Drennan, 2008).

Empirical evidence from Indonesia further reinforces this urgency. Muaddab et al. (2024) found that the green skills of vocational high school students remain insufficient to meet labor market expectations because key elements and dimensions of green competencies have not yet been adequately integrated into the curriculum. This finding is consistent with the position of the International Labour Organization (ILO, 2022), which emphasizes that the transition toward a sustainable economy requires the greening of Technical and Vocational Education and Training (TVET), namely the integration of sustainability principles into vocational curricula and training. This initiative aligns with the Green Jobs for Youth Pact promoted jointly by the United Nations Environment Programme (UNEP), the ILO, and UNICEF. The scale of opportunities generated by this transition is also substantial, with estimates suggesting that the global transition to a green economy could create up to 24 million new jobs by 2030.

Within the accounting discipline specifically, the implementation of green accounting strategies is no longer limited to large corporations but has also been adapted by small and medium-sized enterprises (SMEs) through collaborative approaches. Hafidzussalam et al. (2024) documented the implementation of a green accounting strategy based on the pentahelix model to accelerate the achievement of the Sustainable Development Goals (SDGs) across three SME pillars. Their findings demonstrate that green accounting competencies are relevant across businesses of all sizes and, therefore, should be embedded from the vocational education level rather than being introduced only in higher education or corporate settings.

Drawing upon these three strands of evidence, five key reasons explain why strengthening green accounting and sustainability reporting competencies has become an urgent priority for students enrolled in vocational high schools (Sekolah Menengah Kejuruan/SMK) specializing in accounting.

1. **Regulatory perspective.** Financial Services Authority Regulation No. 51/POJK.03/2017 requires financial service institutions and publicly listed companies to prepare sustainability reports, thereby creating demand for accounting professionals who understand sustainability reporting requirements.
2. **Industry perspective.** Companies, including SMEs as demonstrated by Hafidzussalam et al. (2024), require personnel capable of collecting reliable environmental and social data as the basis for sustainability reporting.
3. **Technical perspective.** Organizations require professionals who are capable of calculating and verifying carbon emissions in accordance with applicable standards.
4. **Reporting perspective.** Graduates are expected to possess competencies in preparing sustainability disclosures based on internationally recognized reporting frameworks, including the Global Reporting Initiative (GRI), IFRS Sustainability Disclosure Standards (IFRS S1 and IFRS S2), as well as

the sustainability reporting requirements issued by Indonesia's Financial Services Authority (OJK).

5. **Systems management perspective.** Organizations increasingly require personnel who can manage ESG recording, monitoring, and reporting systems on a continuous basis, consistent with the greening of TVET agenda promoted by the ILO (2022) and the Green Jobs for Youth Pact jointly initiated by UNEP, the ILO, and UNICEF.

Collectively, these five dimensions demonstrate that competencies in green accounting and sustainability reporting are no longer merely value-added qualifications but have become fundamental requirements for graduates of vocational high schools specializing in accounting. Such competencies are essential for enhancing graduates' employability and enabling them to contribute effectively to organizations operating within the green economy. Nevertheless, the findings of Muaddab et al. (2024) indicate that a considerable gap remains between the current vocational curriculum and the green competencies demanded by the labor market. This gap provides a strong rationale for community engagement initiatives aimed at strengthening teachers' competencies in green accounting and sustainability reporting through structured professional training programs, as presented in this report.

Green Accounting Implementation in Micro, Small, and Medium-Sized Enterprises (MSMEs)

In addition to its relevance for large corporations and publicly listed entities, the implementation of green accounting has increasingly attracted attention in the context of Micro, Small, and Medium-Sized Enterprises (MSMEs) in Indonesia. This growing interest is driven by the rapid expansion of the MSME sector, which has also increased the potential for adverse environmental impacts. Consequently, the adoption of green accounting practices by MSMEs is viewed as a means of enhancing business ethics by fostering more sustainable relationships among business actors, local communities, and the natural environment (Hafidzussalam et al., 2024).

Several empirical studies indicate that MSME owners' understanding of green accounting remains largely partial and fragmented. Herlindawati, Kantun, Widayani, and Tiara (2022), in their study of batik-producing MSMEs, found that although business owners had not yet developed a comprehensive understanding of business expenditures and environmental costs, they recognized that environmental costs constitute organizational responsibilities that should be reflected in financial reporting. The study further identified several factors contributing to this limited understanding, including self-taught business management practices, limited entrepreneurial experience, relatively low educational attainment, and inadequate knowledge of business cost management and environmental cost accounting. These findings underscore the importance of educational interventions and professional training—including vocational education initiatives—to bridge these competency gaps.

Quantitative evidence also demonstrates a significant relationship between environmental awareness and the implementation of green accounting practices. Indraswari, Pradnyani, Budiadnyani, and Dewi (2024) confirmed that environmental awareness among MSME owners positively influences the adoption of green accounting. In turn, green accounting

contributes to enhancing corporate reputation, as expenditures associated with environmental and social responsibilities should be viewed as long-term investments that support business sustainability. Similar findings were reported by Ayu et al. (2025) in their study of manufacturing MSMEs in Tasikmalaya, emphasizing the importance of improving green accounting literacy and environmental awareness among MSME owners, particularly within the manufacturing sector, to promote both business sustainability and environmental preservation.

Nevertheless, broader evidence from the literature reveals a persistent gap between awareness and actual implementation. As summarized by Ayu et al. (2025), previous studies consistently show that although awareness of green accounting among MSMEs has gradually improved, practical implementation remains limited. This evidence suggests that increasing awareness alone is insufficient. Rather, effective implementation requires technical assistance, applied training, and continuous mentoring to enable MSMEs to translate conceptual understanding into systematic environmental accounting and sustainability reporting practices.

Sector-specific case studies further reinforce this conclusion. A study examining the implementation of green accounting among *amplang* (traditional fish cracker) producers in Ambon City defines green accounting as an extension of accounting practices that emphasizes the recognition, measurement, and disclosure of environmental costs within financial statements as part of MSMEs' responsibility toward sustainable development. Collectively, these findings indicate that Indonesian MSMEs face similar structural challenges: while awareness of environmental sustainability is gradually increasing, the technical capacity to identify, measure, record, and report environmental costs systematically remains a major constraint.

These findings have direct implications for the present community engagement program. Graduates of vocational high schools (SMKs) specializing in accounting have considerable potential to bridge this competency gap, both as bookkeeping professionals serving MSMEs within their local communities and as future entrepreneurs managing environmentally responsible businesses. Therefore, strengthening teachers' competencies in green accounting and sustainability reporting is not only relevant for preparing graduates to pursue careers in large corporations but also essential for supporting the MSME ecosystem, which constitutes the backbone of regional economic development.

4. METHOD

This community service program was carried out using a Participatory Action Research (PAR) approach combined with a participatory training method. This approach was chosen because it positions teachers as active partners in identifying needs, participating in the learning process, and reflecting on the implementation of the material received. According to Leal Filho et al. (2019), participatory approaches can improve the effectiveness of adult learning because participants are directly involved in the process from problem identification through to solution development.

The activity was held on 24 April 2025 at Universitas Mercu Buana, Jakarta, targeting 50 Vocational High School (SMK) Accounting teachers who are members of the MGMP Accounting Teacher Working Group of Tangerang City. The activity was carried out in three stages, namely:

1) Needs Analysis

The initial stage was carried out through coordination and discussion with the management of the MGMP Accounting Teacher Working Group of Tangerang City to identify training needs. In addition, the team also reviewed the Merdeka Curriculum documents, learning tools, and teaching materials used by teachers. The analysis showed that material on green accounting, sustainability reporting, carbon accounting, and the green economy had not been optimally integrated into accounting learning at SMK. Teachers also reported limited references, contextual teaching materials, and examples of implementation at companies in Indonesia.

2) Training Implementation

The training was conducted over one day using interactive lectures, discussion, case studies, and question-and-answer sessions. The material was organized in stages so that participants gained both conceptual understanding and applied skills.

The material provided included:

a) Green Accounting, which discusses the basic concepts of environmental accounting, the identification and measurement of environmental costs, carbon footprint calculation (*carbon footprint*), and accounting treatment of environmental liabilities.
b) Sustainability Reporting, which explains the development of sustainability reporting standards, including the GRI Standards, IFRS S1, IFRS S2, and the implementation of POJK Number 51/POJK.03/2017 on Sustainable Finance.
c) The Green Economy Concept, which discusses the relationship between the green economy, the Sustainable Development Goals (SDGs), Indonesian government policy on sustainable development, and opportunities to integrate this material into the Merdeka Curriculum.

During the training, participants were also given examples of implementation at SMEs so that the material was easier to understand and could be implemented in the learning process.

An SME sustainability assessment project is the most authentic activity that can be given to SMK accounting students. Students learn while providing real benefits to local business owners. The assessment project is carried out in the following stages:

Tabel 1. Determining the Three Dimensions Assessed

Dimension	Key Question	Simple Indicator
Economic	Is this business financially sustainable and does it provide local economic benefits?	Is it profitable? How many employees does it have? Does it purchase local raw materials?
Environmental	Does this business manage its environmental impact?	How much electricity/water is used? How is waste managed?

Social	Does this business treat its employees and the community well?	Are wages in line with the regional minimum wage (UMR)? Is BPJS (social security) provided? What is the relationship with the surrounding community like?

Tabel 2. Developing an Assessment Activity Plan

Week	Student Activity
Week 1	Select a partner SME. Divide into teams (3-4 students). Practice interview techniques using the guide in the Appendix.
Week 2	Visit the SME. Interview the owner. Observe directly. Take documentation photos. Record all data.
Week 3	Process the data. Calculate the carbon footprint from the data obtained. Identify strengths and problems.
Week 4	Write a mini sustainability report (3-5 pages). Develop realistic improvement recommendations.
Week 5	Present to the SME owner. Submit the report as a 'gift' to the SME.

Calculating Carbon Footprint

The following table is used to calculate carbon footprint in classroom exercises. Source: Ministry of Energy and Mineral Resources & IPCC (approximate values, for learning purposes).

Tabel 3. Calculating Carbon Footprint

Emission Source	Unit	Emission Factor (kg CO2e)
PLN Electricity – Java, Madura, Bali	per kWh	0.87
PLN Electricity – Sulawesi	per kWh	0.72
Gasoline (Premium/Pertalite/Pertamax)	per liter	2.40
Diesel (Biosolar/Dexlite/Pertamina Dex)	per liter	2.63
LPG Gas 3 kg / 12 kg	per kg LPG	2.98

Private motorcycle travel (average)	per km	0.11
Private car travel (average)	per km	0.21
Public transportation travel (bus/angkot)	per km per passenger	0.04
Organic waste to landfill (decomposed)	per kg of waste	0.25

Tabel 4. Example: Calculating Emissions for Bu Sari's Food Stall

Source	Activity Data	Emission Factor	Emissions (kg CO2e/month)
PLN Electricity	120 kWh	× 0.87	= 104.4
Cooking LPG	8 kg	× 2.98	= 23.8
Delivery motorcycle	100 km	× 0.11	= 11.0
TOTAL			= 139.2 kg CO2e/month

This means Bu Sari's food stall produces approximately 0.14 tons of CO2e per month, or 1.67 tons of CO2e per year. This is equivalent to planting about 8 trees per year to offset it.

Preparing a Mini Sustainability Report

A sustainability report for an SME does not need to be long or complicated. It only needs to answer:

Business Profile: Name, type of business, location, year established, number of employees, main products

Economic Performance: Estimated revenue, number of employees, contribution to the local economy

Environmental Performance: Energy and water consumption, waste production, estimated carbon emissions

Social Performance: Employment conditions, occupational health and safety (K3), relationship with the community

Strengths and Opportunities for Improvement: 3 things that are already good + 3 realistic recommendations

3) Program Evaluation

The evaluation was conducted using a structured questionnaire given to all participants after the activity ended. The evaluation instrument consisted of eleven indicators covering the benefits of the activity, increased knowledge, teaching-material development, behavioral change, quality of partnership, and the impact of the activity on participants. Responses were measured using a four-point scale: Strongly Agree, Agree, Disagree, and Strongly Disagree. The data were then analyzed descriptively using percentage distributions to describe the level of satisfaction and benefit of the activity.

5. RESULTS AND DISCUSSION

a. Results

The community service program was carried out according to the planned schedule and was attended by **50 SMK Accounting teachers** who are members of the MGMP Accounting Teacher Working Group of Tangerang City. The activity was officially opened by the Vice Rector of Universitas Mercu Buana and continued with the presentation of material by the speaker.

Participant enthusiasm was evident from the high level of participation during both the material presentation and discussion sessions. Most participants stated that the material on green accounting and sustainability reporting was a new topic that they had never received through previous training.

Figure 1. Sharing session on green accounting, sustainability reporting, and green economy concepts by Prof. Dr. Wiwik Utami, CA., CMA., CSRS

b. Increased Participant Understanding

The first material discussed the concept of green accounting, which includes the identification of environmental costs, measurement of environmental costs, carbon accounting, and carbon footprint calculation based on the **GHG Protocol**. The material was delivered using case examples of companies in Indonesia so that participants could understand the practical application of the concepts.

The second material discussed developments in sustainability reporting, including the GRI Standards, the IFRS Sustainability Disclosure Standards, and OJK regulations on the obligation to prepare sustainability reports. This discussion gave participants insight into the changing accounting paradigm, which is no longer oriented solely toward financial information but also encompasses environmental, social, and corporate governance aspects (Eccles & Serafeim, 2013).

Next, the green economy material explained the relationship between sustainable development, the SDGs, and the competency needs of SMK graduates in the era of the green economy. Participants also received examples of how to implement this material in learning projects based on the Curriculum

c. Discussion Dynamics

The discussion session was interactive, with various questions from participants. The topics most frequently discussed included:

1) Integration Of Green Accounting Into Cost Accounting Subjects;
2) Development Of Sustainability-Based Learning Projects;
3) Examples Of SME Sustainability Reporting;
4) Application Of ESG Concepts In The Business World.

The high level of participant engagement shows that the need for sustainability material in vocational education is increasing. This finding is consistent with the research of Lambrechts et al. (2013), which states that the success of sustainability education is strongly influenced by educators' competency in integrating material into the learning process.

Figure 2. Discussion and Q&A session with participants

d. Evaluation of Program Benefits

The evaluation results show that the program had a positive impact on improving teacher competency. All 131main indicators received very high levels of agreement, as shown in Table 1 below:

Table 1. Program Evaluation Results

Indicator	Agreement Level (%)
Solving community problems	100
Utilization of technology	98
Contribution to science and technology	100
Development of teaching materials	100
Increased knowledge	100
Positive behavioral change	100
Improved environmental quality	96
Usefulness of partnership	100
Achievement of collaboration targets	100
Increased production	88
Increased income	56

Source: processed data

The majority of participants stated that the activity successfully improved their understanding of green accounting and sustainability reporting and provided additional references that can be used in the learning process. The high level of agreement on the indicator for increased knowledge (100%) shows that the material provided met the needs of participants. Meanwhile, the 132indicator for increased income received a relatively lower percentage (56%). This is reasonable, since the activity was oriented toward improving teacher capacity rather than direct economic empowerment. The economic impact is expected to emerge indirectly through the improved quality of graduates produced in the future (Kavanagh & Drennan, 2008).

e. Program Implications

This program contributes to strengthening teacher competency in sustainable accounting, thereby supporting the implementation of a Merdeka Curriculum that is more adaptive to developments in the business world. In addition, this activity also strengthens the partnership between Universitas Mercu Buana and the MGMP Accounting Teacher Working Group of Tangerang City as an effort toward ongoing 132professional teacher development. The results of the activity show that needs-based training (*need assessment*) and the use of contextual case examples are an effective approach to improving teacher competency.

Figure 3. Mercu Buana Together with MGMP Accounting Teachers of Tangerang City

6. CONCLUSION

The capacity-building program for SMK Accounting teachers who are members of the MGMP Accounting Teacher Working Group of Tangerang City was carried out successfully and achieved its established objectives. This activity succeeded in improving participants' understanding of the concepts of green accounting, sustainability reporting, and the green economy as competencies increasingly required in both vocational education and the workplace. In addition, participants gained insight into developments in sustainability reporting standards and the management of environmental

costs, as well as the implementation of sustainability concepts in accounting learning.

The evaluation results show that the majority of participants gave very positive assessments of the implementation of the activity. An agreement level of 96–100% on most indicators shows that the material presented is relevant to teachers' needs, capable of improving knowledge, and supportive of teaching-material development and professional competency. Nevertheless, the indicators related to increased income and production received relatively lower ratings, since this activity is oriented toward human resource capacity development, meaning its economic impact is indirect and takes time to be felt. This program also strengthens the partnership between Universitas Mercu Buana and the MGMP Accounting Teacher Working Group of Tangerang City in developing teacher competency in sustainable accounting.

Future research should examine the long-term effectiveness of sustainability training for vocational accounting teachers through longitudinal studies, develop and validate standardized green accounting competency frameworks aligned with the Indonesian National Work Competency Standards (SKKNI), and compare the effectiveness of different training delivery methods. Further studies should also explore the role of vocational school–UMKM partnerships in promoting green accounting adoption and investigate organizational and human capital factors influencing sustainability disclosure practices among the MSME sector. These efforts would strengthen both the theoretical and practical implementation of green accounting capacity building initiatives in vocational education.

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