



Integrating Green Accounting Into Marketing Strategies For Sustainability Brand Image Among Gen-Z Consumers

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ABSTRACT

This research aims to explore how Generation Z responds to green accounting practices and its impact on brand image, as well as to formulate appropriate marketing strategies based on these findings. The research method employed is qualitative with a phenomenological approach. Data were collected through in-depth interviews, and data analysis was conducted using a thematic approach to identify thematic patterns emerging from interviews and observations. The results of the study indicate that Generation Z responds positively to green accounting practices, considering it a key differentiator in brand selection. The implementation of green accounting has a positive impact on brand image, with respondents perceiving companies adopting green accounting practices as pioneers and leaders in conducting business responsibly. Subsequently, based on the research findings, formulating marketing strategies that consider sustainability values becomes crucial in meeting the preferences and expectations of Generation Z.

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1. INTRODUCTION

In the past few decades, there has been a fundamental shift in consumer paradigm, especially with the emergence of Generation Z as a significant consumer force (Priporas et al., 2017). Now, it's not just the quality of products or services that is the primary consideration, but also how companies address environmental and social issues in their business practices. In an increasingly interconnected society with easily accessible information, modern consumers have become more discerning and critical of product origins, environmental impacts, and company contributions to sustainability. This phenomenon creates a market dynamic that is increasingly complex, where purchasing decisions are influenced not only by product attributes but also by the values held by the company. This shift in consumer behavior directly creates significant challenges for companies in managing brand image and marketing strategies. Companies must compete not only in product quality and innovation but also in how well they accommodate sustainability demands and social responsibilities. Therefore, in facing these increasingly complex market dynamics, companies need to identify strategies that can create synergy between sustainability, marketing, and accounting.

Generation Z also known as Gen-Z, is a consumer group born between the mid-1990s and the early 2010s, who have grown up in a context where environmental and sustainability issues have

become increasingly profound. They have grown up in an era of advanced information technology, allowing instant access to information about a company's business practices. Environmental awareness and social responsibility are no longer just choices but necessities in building positive relationships with consumers from this generation. This has resulted in the emergence of a more complex market dynamic where companies must proactively adjust their strategies to meet the demands and values embraced by this generation.

Along with the emergence of social media and information technology, which have become an integral part of the daily lives of Generation Z, they have greater access to information about a product's or brand's business practices and environmental impacts. As a result, this generation is more sensitive to sustainability and business ethics. They tend to choose products or services from companies that demonstrate a genuine commitment to sustainability, and conversely, they have the ability to provide direct feedback and evaluation through social media platforms. Companies must realize that building sustainable relationships with Generation Z is a marketing activity that is broader in scope than just offering attractive products or promotions. Integrity and consistency in business practices, especially in sustainability, are crucial. Generation Z evaluates companies not only based on product quality but also based on the values and purposes held by the company (Joshi & Garg, 2021). Therefore, companies need to adapt to these demands and consider sustainable business practices as a primary pillar in their marketing strategy.

In responding to these expectations, the concept of green accounting is becoming increasingly relevant (Maama & Appiah, 2019). In this era, green accounting emerges as a promising solution to integrate sustainability with marketing strategies. Green accounting introduces a new dimension to measuring company performance by incorporating environmental and social factors into financial evaluations (Wahyuddin Abdullah & Yuliana, 2018). This becomes a focal point triggering the desire to explore how the integration of green accounting into marketing strategies can strengthen brand image, especially in the eyes of Generation Z consumers who increasingly demand sustainability and integrity from the companies they support. Green accounting is not just a tool to monitor the environmental impacts of business activities but also a way for companies to communicate their sustainability performance to consumers (Dhar et al., 2022), especially those from Generation Z (Dabija et al., 2020). Integrating green accounting into marketing strategies presents both challenges and opportunities. Companies can utilize green accounting data to drive marketing strategies in the form of sustainable messaging through marketing campaigns, building authentic narratives that appeal to this highly critical generation (Dasmaran et al., 2017).

There is a significant gap that needs attention amidst the complexity of market dynamics and the increasing demands for sustainability (ENDIANA et al., 2020), particularly in the context of integrating green accounting into the marketing strategies of companies targeting Generation Z. Although Generation Z shows a high tendency to choose products or services focused on sustainability, there is a lack of deep understanding of how the application of green accounting in marketing strategies can concretely influence brand perception among this generation. Most of the literature currently available tends to focus on these two aspects separately: green accounting and green marketing. Understanding how these two elements interact and collaborate to create a greater impact on brand image is still relatively limited (Hasan et al., 2019). This is why research is expected to provide insight into how the integration of green accounting can be key in building a positive brand image among Generation Z consumers. Based on the aforementioned research phenomena, this study will attempt to delve deeper into how the integration of green accounting can be an effective tool in successful marketing strategies in an era of increasing sustainability and environmental awareness. This involves a thorough understanding of Generation Z consumer trends, evaluating the types of information considered significant by this generation, and measuring the impact of green accounting in achieving marketing goals related to brand image.

2. RESEARCH METHOD

This study employs a qualitative approach to understand how brand image is formed among Generation Z in response to the implementation of green accounting. The qualitative method will provide in-depth insights into respondents' perceptions, values, and attitudes towards sustainability and the impact of green accounting on brand image. This research utilizes a phenomenological research design focusing on gaining a deep understanding of how brand image among Generation Z is formed as a result of green accounting. The research participants consist of Generation Z individuals who have experience using products or services from companies implementing green accounting. Participants are purposively selected to ensure representation from various backgrounds and consumer preferences. In data collection, in-depth interviews are conducted to obtain deep insights from respondents regarding their perceptions of brand image related to the impact of green accounting. Observations are also made on the behaviors and actions of Generation Z consumers in the context of purchasing and using products or services involving green accounting practices. The qualitative data is then analyzed using a thematic approach, where thematic patterns and meanings will be identified from the interviews and observations. This analysis will enable the researcher to identify key factors shaping brand image related to sustainability.

3. RESULTS AND DISCUSSIONS

Green accounting

Green accounting is an accounting approach that not only considers financial aspects but also takes into account environmental and social aspects in measuring economic well-being. This approach seeks to create a more comprehensive measure in assessing the economic performance of a country or organization by incorporating the environmental and social impacts of economic activities. Green accounting attempts to measure and replace the value of natural resources used or damaged during the production process (Singh et al., 2019). The green accounting approach aims to address the limitations of conventional accounting, which often overlooks ecological losses or negative environmental impacts. By incorporating environmental factors into economic analysis, green accounting provides a more complete picture of the economic efficiency and ecological impact of an activity (Brooks & Schopohl, 2020). This approach creates accounting tools that encompass the negative externalities of economic activities, such as air pollution or land degradation. The primary goal of green accounting is to provide more comprehensive and sustainable information to aid better decision-making that considers long-term impacts on the environment and society.

Several concepts related to green accounting involve the development of methods to measure externalities, calculating the net value of economic activities by including environmental costs, and increasing transparency in financial reporting to encompass social and environmental information (Kiranmai & Swetha, 2018). The fundamentals of green accounting concepts consist of several key points, including:

a. The Triple Bottom Line (TBL) Concept:

The fundamental concept behind green accounting is the Triple Bottom Line (TBL), which acknowledges three dimensions of corporate performance: economic, social, and environmental. TBL states that the success of an organization cannot only be measured through financial profitability - the first bottom line, but also through social impact - the second bottom line, and environmental impact - the third bottom line (Hussain et al., 2018). Green accounting adopts this approach by attempting to measure and report on a company's performance in these three dimensions.

b. Carbon Footprint Measurement:

One of the key elements in green accounting is measuring a company's carbon footprint. This involves calculating greenhouse gas emissions generated by the company's operational activities. This measurement provides insight into the extent to which the company contributes to global climate change. Managing and reducing carbon emissions can be a focus to improve the company's environmental performance (Saud et al., 2020).

c. Resource Use Measurement:

Green accounting also includes measuring the use of natural resources, such as water and energy. This helps companies understand the extent to which they utilize limited resources and can design strategies to enhance resource use efficiency (Scarpellini et al., 2020).

d. Externalities Consideration:

Green accounting takes into account externalities, which are the impacts generated by the company on the environment and the surrounding community. This includes both positive and negative impacts that may not be reflected in conventional financial reports.

e. Environmental and Social Assessment Methods:

In green accounting, specific assessment methods are developed to measure the social and environmental impacts of the company. These include economic valuation methods that attempt to assign monetary value to non-financial aspects.

The concept of green accounting faces several challenges in its implementation. One significant challenge in implementing green accounting is the limitation in monetarily measuring environmental and social impacts (Rounaghi, 2019). Although green accounting methods have attempted to assign monetary value to various non-financial aspects, some impacts remain difficult to measure in a way that can be directly interpreted in financial terms. For example, the value of biodiversity, a critical element for ecosystem balance, is often challenging to accurately map into monetary units. Biodiversity involves ecosystem complexity that encompasses various species and dynamic interactions. The intrinsic value of biodiversity and its contribution to ecological sustainability often surpasses understanding that can be expressed through financial metrics. Community welfare is also an important dimension of green accounting, facing similar challenges. Although there may be efforts to monetarily measure social impacts, values such as happiness, life satisfaction, or social relationships are difficult to interpret in financial units. These aspects involve qualitative dimensions that are challenging to accurately express in numbers or monetary values. For instance, a company's positive impact on the welfare of the local community may include improvements in quality of life or social interactions, which are difficult to measure in a way that can be converted into numbers reflecting direct financial impact.

These limitations create an imbalance in measuring economic, social, and environmental impacts. While quantification in monetary form can provide a basis for comparison and analysis, in reality, the most valuable values and impacts in the context of sustainability often cannot be fully represented by financial values. Therefore, the implementation of green accounting should consider that some impacts, especially those that are qualitative or multidimensional (Riyadh et al., 2020), may not be fully interpretable in monetary terms, and other more holistic or qualitative approaches may be needed to understand these impacts comprehensively.

Green Marketing Sustainability

In an era where awareness of environmental issues is growing, marketing paradigms are undergoing significant shifts. The emergence of concepts that prioritize environmental concerns reflects an increase in consumer awareness of the impact of their purchasing decisions on the planet. Sustainability-focused marketing recognizes that modern consumers not only consider the quality and price of products but also the ethics and environmental impact of a brand or company. One of the main theoretical foundations of sustainability-oriented marketing is the concept of green marketing (Mahmoud, 2018). Green marketing refers to a company's efforts to promote its products or services by emphasizing sustainability aspects, environmental health, and social responsibility (Papadas et al., 2019). This activity understands that modern consumers, especially Generation Z, are increasingly inclined to choose products produced responsibly and support sustainable business practices.

The concept of Green marketing also encompasses sustainable marketing strategies. These strategies include the development of environmentally friendly products, sustainable production

processes, and honest communication about the environmental impact of products or services. Sustainable marketing acknowledges that when companies successfully integrate sustainability aspects into their values and actions, it is not only a good business decision but also an effective marketing strategy. Consumer engagement also plays a crucial role in an environmentally focused marketing framework. Consumer engagement in this context is not just about encouraging consumers to buy products but also to participate in sustainability efforts (Chuah et al., 2020). This involves using social media and awareness-raising campaigns to stimulate consumer awareness and action on environmental issues. Involving consumers in company sustainability activities can enhance brand loyalty and build deeper relationships. This sustainable marketing approach also reflects the concept of corporate social responsibility (CSR) (Brin & Nehme, 2019). CSR theory emphasizes that companies have a responsibility to not only achieve financial profits but also make positive contributions to the society and environment in which they operate (Al-Shammari et al., 2022). By integrating this social responsibility into marketing strategies, companies can create a more positive brand image in the eyes of increasingly demanding consumers (Ramesh et al., 2019).

Consumer involvement in company sustainability initiatives is not just about offering more environmentally friendly products or services but also about educating and empowering consumers to make sustainable choices. This creates mutually beneficial relationships where consumers feel that their purchasing decisions have a positive impact. Therefore, a foundation for environmentally conscious marketing needs to include a deep understanding of consumer motivations and values, as well as effective communication strategies to build sustainable relationships between companies and consumers. The concept of net value also emerges as an important theoretical foundation. Net value encompasses not only the financial value provided by a product but also the environmental and social values generated. Companies that succeed in net value-focused marketing can articulate their positive contributions to the environment and society, helping consumers feel that their purchases are more than just transactions but also investments in sustainability.

Analysis Brand Image on Gen-Z

Brand image can be defined as consumers' perceptions and attitudes toward a brand, involving elements such as quality, reputation, and brand associations conveyed through marketing activities and consumer experiences (Marliawati & Cahyaningdyah, 2020). Traditionally, brand image is often linked to physical attributes or product characteristics that create differentiation from competitors. Managing brand image involves marketing strategies that focus on portraying the brand as unique and value-added (Cuesta-Valiño et al., 2022). Conventional brand image theory understands that consumers form brand image through a series of experiences and interactions with the brand. This can involve direct interactions through product purchase and usage, as well as indirect interactions through marketing communications such as advertising, promotions, and other brand activities. A positive brand image is considered a valuable asset as it can influence purchasing decisions, consumer loyalty, and long-term brand perception (Azizan & Yusr, 2019).

The importance of brand image in creating consumer preferences and differentiating brands in the market has become a fundamental principle in marketing strategy. Companies strive to create a strong and positive brand image by building a brand identity that is rooted in values, missions, and unique characteristics that distinguish them from competitors. This can be achieved through the development of consistent marketing messages, distinctive brand designs, and product quality policies that meet or exceed consumer expectations.

Changes in consumer behavior, especially among Generation Z, indicate that brand image is not only related to product quality and functional value but also to the social and environmental responsibility of the company. Brands wishing to build a positive image must incorporate sustainability dimensions into their brand identity. Brand image is not just about product attributes but also about the brand's commitment to sustainable business practices, wise resource usage, and positive impact on society and the environment (Dang et al., 2020). Managing brand image in the sustainability era requires companies to be more transparent about their business practices, provide clear information about their supply chain, and effectively communicate their sustainability efforts to

consumers. Brands that succeed in this era are those that not only deliver functional and aesthetic value but also build trust and emotional connections through integrated social and environmental responsibilities.

Generation Z is a demographic group born between the mid-1990s and the early 2010s, plays a central role in understanding shifts in consumer behavior, especially in the context of sustainability and environmentally-conscious marketing. Growing up in the advanced digital era, Gen Z is constantly connected with instant access to information through the internet and social media. Their multitasking skills and high reliance on technology make Gen Z critical and savvy consumers (Szymkowiak et al., 2021). Key points in understanding Gen Z in marketing include high brand disloyalty and preferences for brands that embody values and missions aligned with their beliefs. Gen Z grew up in an era where environmental and sustainability issues received significant attention, and in response, they show a high level of concern for these issues (Tyson et al., 2021). When choosing products or services, Gen Z tends to prefer brands with sustainable business practices and social responsibility.

Gen Z tends to use social media as a platform to voice their values, spread awareness of important issues, and identify brands that support their goals. Brand image and how brands convey their sustainability messages through digital platforms are crucial in shaping Gen Z's perceptions (Goldring & Azab, 2021). The importance of inclusivity and diversity in marketing is also a significant foundation. Gen Z demands more inclusive and fair representation in advertisements and promotions. They assess the authenticity and sustainability of a brand not only from the products or services offered but also from the values held and the extent to which the brand reflects diversity and inclusivity in their marketing campaigns. Global awareness also influences Gen Z, as they grew up in a globally connected environment with access to news and information from around the world (Bresler et al., 2020). This shapes their views on global issues, including sustainability and climate change. As environmentally conscious consumers, Gen Z tends to choose brands that adopt environmentally friendly business practices and are committed to sustainability.

The research findings indicate a positive response from Generation Z towards the implementation of green accounting, which is evident in the formation of brand image, particularly those closely linked to sustainability issues. Generation Z tends to associate brands with environmentally responsible business practices, illustrating that the implementation of green accounting not only raises awareness but also shapes a positive perception inherent in the brand image. These findings are supported by various aspects:

Environmental Awareness and Social Responsibility

Respondents demonstrate a high level of awareness of environmental issues and corporate social responsibility. They tend to prefer products or services from companies that clearly demonstrate their commitment to sustainable business practices. Environmental awareness and social responsibility emerge as critical dimensions in respondents' responses. Research findings indicate that Generation Z has a very high level of awareness of environmental issues and corporate social responsibility. In the consumer decision-making process, respondents tend to consider commitment to sustainable business practices as a determining factor. They actively seek products or services from companies that clearly advocate for and implement commitments to environmental issues and social responsibility.

This awareness reflects deep-seated value shifts among Generation Z, where sustainability is considered a key element in evaluating a company's integrity and positive contribution to society and the environment. In other words, environmental awareness and social responsibility are not just additional considerations but have become key factors in shaping consumer choices. Therefore, companies that can consistently communicate and implement sustainable business practices can gain greater trust and support from Generation Z, thereby strengthening their brand image as responsible and sustainability-oriented agents of change.

The Influence of Green Accounting on Brand Image

The influence of green accounting on brand image is a prominent aspect of Generation Z's response to sustainable business practices. Research results show that the positive implementation of green accounting shapes brand image among this generation. Generation Z places high value on companies that not only produce quality products or services but also actively contribute to environmental sustainability. They do not only see green accounting as an accounting practice concerned with environmental concepts, but also as a tangible indicator of a company's commitment to sustainability. In their view, companies that adopt green accounting are seen as pioneers and leaders capable of conducting business responsibly. The brand image formed is not only related to product quality but also to the social and environmental responsibility of the company.

By embedding green accounting in their business strategies, companies can instill the perception that they are not just conventional business actors but also agents of change concerned with the social and environmental impact of their business activities. Therefore, the positive influence of green accounting on brand image not only creates differentiation in the market but also strengthens the attractiveness of companies in the eyes of Generation Z, who increasingly understand and support sustainable business practices.

Sustainability Values as a Differentiator

Research findings consistently show that respondents perceive sustainability values as a significant differentiating element when choosing a brand. For Generation Z, brands that can consistently integrate sustainable practices into their brand image are considered more than just providers of products or services; they are seen as responsible agents of change that deliver positive impact.

The perception that sustainability values are the primary differentiator indicates that Generation Z is not only looking for products or services that meet functional needs but also seeking meaning and purpose aligned with their personal values. Brands that can demonstrate their commitment to sustainability by integrating it into all aspects of brand image, including marketing communication, product design, and business practices, are deemed more convincing and worthy of support. Sustainability values are not just an additional marketing strategy but are at the core of the brand identity. Companies that successfully position themselves as leading business actors in terms of social and environmental responsibility can leverage sustainability values as a strong differentiator in a market that is increasingly sensitive to sustainability issues. Therefore, it is important for companies to not only implement sustainable practices but also consistently communicate and integrate them into the brand image to meet the expectations and values of Generation Z consumers. To harness the potential of green accounting and strengthen brand image, marketers can design strategies that consider the values and preferences for sustainability that are the focus of Generation Z. Here are several marketing strategies that can be applied: (a) Integration of Sustainability Values into Brand Identity: Marketers should ensure that sustainability values are embedded in the core identity of the brand. This involves aligning marketing communications, product design, and business behavior with sustainability values. Consistency in highlighting commitment to sustainability will build credibility and trust among Generation Z. (b) Transparency and Education: Marketers should maintain transparency about the green accounting practices adopted by the company. Marketing campaigns should be supported by comprehensive educational initiatives, providing information about the benefits and positive impacts of sustainable business practices. This will provide Generation Z with a better understanding of the company's contributions to sustainability. (c) Proactive Engagement on Social Media Platforms: Leveraging presence on social media is an effective strategy for communicating with Generation Z. Marketers can create creative campaigns that raise environmental awareness, invite consumer participation, and provide a platform for Generation Z to share sustainability values through digital platforms. (d) Participation in Sustainability Initiatives: Actively engaging in sustainability projects, awareness campaigns, or partnerships with environmental organizations can be a strategic step. Generation Z tends to support brands that are actively involved in sustainability actions, and company participation in these

initiatives can significantly strengthen brand image. (e) Personalization and Engagement: Marketing strategies should focus on personalizing consumer experiences. Marketers can use consumer data to provide experiences tailored to the sustainability values that are most important to individuals. Engagement programs, such as sustainability-based loyalty programs, can motivate consumers to remain loyal to the brand. (f) Strong Storytelling: Creating a strong narrative about the company's sustainability journey can inspire Generation Z. Marketers can use storytelling and visual content to convey the positive impact of green accounting practices. These stories not only evoke emotions but also build emotional connections with consumers.

4. CONCLUSION

Research findings indicate that Generation Z is not only functionally intelligent consumers but also highly responsive to sustainable business practices. Their high awareness of environmental issues and corporate social responsibility creates opportunities for marketers to integrate sustainability values into marketing strategies. Companies that successfully adopt green accounting and effectively communicate sustainable business practices to Generation Z can gain significant competitive advantages. The importance of creating a brand image that is associated with sustainability values is not only as an additional attraction but also as a key differentiation element that distinguishes brands in a market increasingly sensitive to sustainability issues. Successful marketing strategies should not only promote products or services conventionally but also shape a strong sustainability narrative. This involves full engagement in sustainable business practices, comprehensive transparency, and creativity in conveying sustainability messages to consumers. Social media and collaboration with sustainability influencers are important tools for reaching and interacting with digitally connected Generation Z. The current work has limitations that warrant consideration. Firstly, the research primarily focuses on qualitative analysis, which may limit the generalizability of the findings. Future research could incorporate quantitative methods to provide a more comprehensive understanding of the effectiveness of green accounting integration in marketing strategies across different demographics. Additionally, the study primarily examines the perceptions of Gen-Z consumers, neglecting other stakeholder perspectives such as businesses and policymakers. Future research could adopt a multi-stakeholder approach to gain insights into how various stakeholders perceive and respond to the integration of green accounting in marketing strategies.

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