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Epitome of Nature

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NUMBERS MEET NATURE, PROFITS MEET PURPOSE: A STORY OF GROWTH AND HOPE

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It was a bright, sunny morning when Fitrie entered her classroom with a small potted plant in her hands. Her students exchanged puzzled looks as she held it up. “What if I told you this plant is worth thousands of dollars?” she asked with a playful smile. The class burst into laughter. “Come on, Miss Fitrie, it’s just a plant!” one student joked. But Fitrie was quick to respond. “Well,” she said, “this little plant cleans the air, produces oxygen, supports biodiversity, and even soothes your soul. If we calculated its true worth, it might just be priceless. And that’s where Environmental Management Accounting (EMA) comes into play.” That morning, Fitrie was not just teaching accounting; she was nurturing something deeper—awareness, hope, and a sense of purpose.

Bridging Numbers and Nature

For a long time, businesses focused solely on profits, often overlooking the hidden costs of their actions. Factories polluted rivers, forests were cleared, and waste piled up, but those environmental costs never

made it to financial statements. “EMA changes that,” Fitrie explained. “It is like giving accounting a conscience.” With EMA, businesses not only track their profits but also monitor their environmental impacts. It’s about asking questions like, “How much does it cost to pollute this river? What’s the price of cutting down a forest? And how much could we save by going green?”

Fitrie shared stories of companies that turned environmental responsibility into financial success. At the heart of her lesson was one inspiring example: PETRONAS, Malaysia’s energy leader.

PETRONAS: Sustainability in Action

PETRONAS was not always the green champion it is today. But over the years, it has transformed, demonstrating that businesses can thrive while protecting the environment. It started in 2012 with the PETRONAS Carbon Commitments with a pledge to reduce their greenhouse gas (GHG) emissions. Fast forward a decade, and the company has emerged as a global leader in sustainability:



Figure 1: Silhouette of a man holding a growing plant in his hand against a sunset sky background (Source: Vecteezy)

- 2019: PETRONAS capped their GHG emissions at 49.5 million tonnes of CO₂ for Malaysian operations.

- 2020: They announced an ambitious goal of achieving net zero carbon emissions by 2050.

- 2022: They launched Gentari Sdn Bhd, a clean energy company driving renewable energy solutions.

And it's not just about big moves; it's about making sustainability part of their DNA. PETRONAS has invested in carbon capture technology, methane reduction, and energy-efficient practices, all aimed at conserving resources, saving money, and protecting the planet. For PETRONAS, sustainability isn't just a buzzword; it's a business strategy.

Bringing EMA to Life

"Imagine a factory spends RM100,000 a year on waste disposal," she explained. "By investing in recycling technology, they can cut that cost in half. Not only do they save money, but they also lessen their environmental impact. What's the benefit?"

Her students worked together, brainstorming green solutions for fictional companies. They calculated savings from switching to renewable energy, reducing waste, and managing resources wisely.

For the first time, accounting wasn't just about numbers, it was about values, innovation, and creating a better future.

Growing Green Minds

Fitrie knew her job was not just to teach accounting. She was shaping a generation of thinkers who could use their skills to protect the planet. "Quality education is not just about passing exams," she said. "It is about gaining the knowledge and tools to make a difference."

She outlined how EMA equips future accountants to:

1. **Spot Hidden Costs:** Uncover the environmental price tag of business decisions.

2. **Build Analytical Skills:** Calculate the financial and ecological benefits of green practices.

3. **Think Critically:** Challenge traditional methods and develop innovative, sustainable solutions.

She taught them to think critically, challenge traditional methods, and find innovative solutions. Through EMA, her students realized they could be more than accountants—they could be changemakers.

A New Generation of Green Accountants

As the semester progressed, students began to see the world differently. They noticed the hidden costs of everyday actions—from plastic waste to energy consumption—and started asking how they could make a difference.

On the final day of class, Fitrie held up the potted plant again. "This plant," she said, "is a reminder of what we're working

to protect. Through tools like EMA and a commitment to sustainable practices, we can balance profit with purpose. And it starts with you."

The students left inspired, ready to carry their newfound knowledge into the world.

The Bigger Picture

PETRONAS and Fitrie's classroom share a common goal: they are demonstrating the emotional impact of numbers. EMA transforms accounting into a tool for change, helping businesses see that sustainability isn't just possible—it's profitable.

The lesson is clear: We do not have to choose between success and sustainability. When we bring numbers and nature together, we create a world where profits meet purpose and businesses can thrive without costing the earth.

Because the future does not belong to those who calculate—it belongs to those who care. And that's a balance worth striving for.

References

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