

WORKSHEET : Jurnal Akuntansi

Jurusan Bisnis Politeknik Negeri Jember
ISSN (Print): 2808 – 8557 ISSN (Online): 2808 – 8573
Volume. 5 Nomor 1, November 2025

WEBSITE DEVELOPMENT AS AN INSTITUTIONAL INNOVATION FOR IMPLEMENTING VILLAGE PRODUCT BANK AND GREEN ACCOUNTING INTEGRATION MODEL

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Abstract

The integration of village product banks with green accounting provides institutional innovation to address the economic empowerment of MSMEs and environmental sustainability in rural communities. However, its implementation requires practical and easily accessible media to facilitate product marketing, management, and stakeholder transparency. This study aims to develop a website-based platform as a digital infrastructure to implement the integrated model of village product banks and green accounting. This study uses a research and development (R&D) approach, including needs analysis, concept design, and website development through collaboration with third parties. The novelty of the study lies in the combination of institutional innovation with digital transformation, enabling the operationalization of green accounting indicators in a web-based environment to support the marketing of village MSME products. The urgency of the research is supported by the increasing need for digital platforms to support the marketing of local products and sustainable development practices in rural areas. The resulting platform is a website www.bankprodukkarangpring.com as a means of marketing MSME products in Karangpring village with green accounting integration to increase transparency, environmental accountability, and the competitiveness of local products.

Keyword: Digitalizaion, Green Accounting, Village Product Bank, Web based Innovation

INTRODUCTION

Sustainable development in rural areas faces complex challenges, particularly in terms of empowering village communities economically while maintaining environmental sustainability (Miswa and Kartiasih 2025). Although villages possess diverse natural resources and local products, limited market access, low digital literacy, and inadequate information infrastructure remain serious obstacles to improving community welfare (Willem, Dinan, and Elliyana 2024). These challenges have become increasingly urgent with the digital divide between urban and rural areas, which impacts access to information, market connectivity, and the capacity of micro, small, and medium enterprises (MSMEs) in rural areas (Lukas and Hasudungan 2024). This condition requires innovative approaches that integrate economic and environmental aspects within the framework of sustainable development (Jane and Pawitan 2025; Rakatama and Pandit 2020).

One of the models that has begun to develop in the context of strengthening the rural economy is the concept of the village product bank, a community-based institution that functions as a center for the distribution, marketing, and management of local MSME products. MSMEs play a significant role in increasing village community income and reinforcing the local economic structure; however, the main challenges they face are limited product marketing and low transparency in business management (Hayati and Fatarib 2022). On the other hand, the implementation of green accounting is becoming increasingly relevant as a mechanism to

assess, measure, and report the environmental impacts of economic activities (Sari, Kesuma, and Muda 2023; Zuhri 2022).

Previous studies have discussed the integration of economic and environmental aspects through the green accounting approach; however, most of them remain limited to conceptual frameworks or case studies in the formal sector and have not directly addressed the management of local village products with the support of digital technology (M and Anisyah 2024; Sari, Kesuma, and Muda 2023; Yasrawan and Werastuti 2022). This indicates the existence of both theoretical and practical gaps regarding how the integration model of village product banks and green accounting can be implemented in a platform that is effective and easily accessible to the community.

In this context, digitalization is considered a strategic instrument to address the challenges faced by rural MSMEs (Salsabila et al. 2024). Digital platforms, particularly websites, can serve as effective media for expanding market access, enhancing management efficiency, and strengthening the transparency of sustainable production practices (Rujitoningtyas et al. 2025). Global trends indicate that consumers are increasingly concerned with environmentally friendly products; therefore, the integration of green accounting into digital systems not only supports accountability but also enhances the competitiveness of local products (Antonini 2024; Nurhalyza and Ratnawati 2024; Rounaghi 2019).

Studies in Indonesia have shown that the development of village e-commerce websites can expand market access, strengthen village identity, and improve the digital management of MSMEs. For example, the implementation of the E-CoDigimark platform in Puger Kulon Village enabled local MSMEs to reach national and global markets, enhance product promotion, and improve digital management skills through website training and mentoring (Sintiawati et al. 2025). Similarly, the creation of an MSME e-commerce website in Panjunan Village increased market access, improved business management, and contributed to the village's progress toward becoming a Smart Village (Rahmawati et al. 2024). However, research that explicitly focuses on developing a website-based digital model to operationalize green accounting indicators within the context of village product banks remains limited.

Based on these phenomena, this study aims to develop a website as an institutional innovation in implementing the integration model of the village product bank with green accounting. The study is expected to provide practical contributions for rural MSMEs in improving market access and business management transparency, while also strengthening theoretical insights into the integration of economic and environmental aspects within the context of sustainable development.

As its conceptual foundation, this study is grounded in institutional innovation theory, which explains how institutional change can encourage the adoption of new practices within organizations or communities (Perkmann and Phillips 2025). This theory is combined with the concept of sustainable development, which emphasizes the interconnection between economic growth, environmental preservation, and social well-being. The integration of these two frameworks enables the study to propose a model that simultaneously incorporates digitalization, environmental sustainability, and rural economic empowerment.

Institutional Innovation Theory

Institutional innovation refers to fundamental modifications in rules, norms, and incentives that guide innovation processes, with the goal of making them more responsive to vulnerable groups while fostering sustainable development (Anadón et al., 2015; Ding et al., 2023). Strong innovation frameworks emphasize the central role of cross-sectoral collaboration, structured education, and institutional transformation to ensure that innovation yields tangible benefits for society (Anadón et al., 2015; Gonçalves et al., 2024). Technology

serves as a major catalyst for these institutional changes, driving the digitalization of public services, the adoption of renewable energy, and the advancement of community-based social innovations (Arzo & Hong, 2024; Ding et al., 2023; Joshi & Yenneti, 2020). Evidence from prior studies highlights that progress in infrastructure and technology contributes to greater social mobility, supports the growth of small and medium enterprises (SMEs), and enhances governance in both rural and smart urban settings (Arzo & Hong, 2024; Myeong & Bokhari, 2023; Purnomo & Purwandari, 2025). Nonetheless, the effectiveness of technology adoption is closely tied to the resilience of institutional systems (Ding et al., 2023). Community empowerment emerges as local actors build the skills to manage resources, engage in decision-making, and apply relevant technologies (Avelino et al., 2020; Del Arco et al., 2021; Purnomo et al., 2020; Sulaiman et al., 2023). Successful empowerment strategies typically integrate local leadership, creative practices, collaboration, and sound governance, as illustrated by initiatives like tourism villages and village-owned enterprises (BUMDes) (Harinurdin et al., 2025; Purnomo et al., 2020; Purnomo & Purwandari, 2025; Sulaiman et al., 2023). Furthermore, global networks and open innovation frameworks extend community capabilities by facilitating knowledge sharing and cross-border partnerships (Avelino et al., 2020; Harinurdin et al., 2025).

Digital Platform for MSME’s Marketing

The adoption of social media platforms including Instagram, Facebook, and WhatsApp, in conjunction with e-commerce marketplaces such as Shopee and Tokopedia, substantially boosts brand visibility, sales performance, and customer loyalty for micro, small, and medium-sized enterprises (MSMEs). Roughly 68% of MSME practitioners indicated a surge in sales after integrating digital platforms, with over 60% observing elevated brand recognition (Mubtadik et al., 2025; Pasolo et al., 2023; Rachmiani et al., 2025; Selamat et al., 2025). Although websites and search engine optimization (SEO) present considerable opportunities, their full exploitation remains infrequent among MSMEs (Rachmawati, 2024; Rachmiani et al., 2025; Selamat et al., 2025). MSME achievements in marketplaces are shaped by elements such as suitable platform choices, superior promotional content, customer engagement, and streamlined digital payment processes (e.g., QRIS); yet, primary hurdles involve insufficient digital proficiency, infrastructural deficiencies, and cultural reluctance (Ikramuddin et al., 2021; Malik et al., 2025; Safrin & Harahap, 2025; Wijayanto et al., 2024). Initiatives for digital marketing training and mentorship have proven instrumental in widening market access and deepening MSME operators' insights. Notably, rural MSMEs employing digital marketing tactics, encompassing website creation, marketplace alliances, and social media outreach, display stronger business development and market competitiveness, wherein community collaborations and sustained guidance are essential for surmounting resource constraints (Abdullah et al., 2025; Rachmawati et al., 2023; Selamat et al., 2024, 2025).

Green Accounting

Green accounting, or environmental accounting, constitutes a forward-thinking methodology in financial reporting that incorporates environmental costs and effects into conventional accounting frameworks, with the objective of advancing transparency, optimizing resource use, and ensuring enduring sustainability. This approach compels entities and local groups to incorporate their ecological consequences into economic evaluations, thereby harmonizing fiscal operations with environmental responsibility (Ambarsari et al., 2024; Rounaghi, 2019b; Yelgen, 2022). Fundamental tenets of green accounting involve the methodical identification and quantification of environmental expenses, spanning preventive measures, mitigation strategies, and remediation activities, embedded with reporting to support evidence-based decisions and policy development (Rounaghi, 2019b; Soraya et al., 2024;

Yelgen, 2022). Moreover, successful execution demands engagement from diverse stakeholders, such as accountants, executives, technical experts, and outside entities, to achieve comprehensive incorporation (Rounaghi, 2019b; Syarifuddin & Khomsiyah, 2024).

On a community scale, the deployment of environmental accounting has revealed encouraging, albeit preliminary, results across different scenarios. For example, in Desa Jatiluwih, elements of green accounting are unofficially integrated via eco-friendly farming techniques and open management of natural assets, illustrating opportunities for community-specific modifications even without complete standardization (Lestari et al., 2025). In a comparable vein, Tegal Tugu's documentation of environmental expenditures in waste handling and the embrace of circular economy principles have delivered financial and environmental gains, though obstacles like public consciousness and infrastructural shortcomings continue to hinder progress (Dewi et al., 2025). Within business and medical environments, including firms and healthcare facilities, the embedding of environmental costs in financial reports has improved openness; yet, these initiatives frequently fall short in detail, emphasizing the necessity for bolstered employee education and understanding (Dunakhir et al., 2024; Mualiyin & Fitriyah, 2024).

For assessing sustainability on a local level, essential metrics comprise green Gross Domestic Product (GDP), which recalibrates economic expansion figures to reflect environmental harm (Rounaghi, 2019b); evaluations of resource efficiency and waste minimization, which gauge effective resource consumption and waste management (Dewi et al., 2025; Nurkholisoh & Nurcholisah, 2025); and benchmarks for disclosure transparency and community participation, which act as vital standards for openness and public involvement (Dewi et al., 2025; Lestari et al., 2025; Soraya et al., 2024). Green accounting prioritizes organized tracking of environmental costs, forthright reporting, and interdisciplinary partnerships, as seen in community and organizational applications that enhance operational efficiency, responsibility, and sustainability. Addressing issues such as knowledge deficiencies and infrastructural challenges is vital for wider implementation, and local sustainability measures such as green GDP, resource optimization, and community participation offer effective mechanisms for tracking advancements.

Website Development for MSME and Community Programs

The development of websites for micro, small, and medium-sized enterprises (MSMEs) and community programs has emerged as a primary strategy to support digitalization and enhance the competitiveness of small businesses, particularly in rural areas. Recent studies indicate that an effective website development process typically begins with a thorough needs analysis, conducted through surveys and intensive communication with MSME operators, to ensure that the resulting features and content are highly relevant and user-friendly (Lutvianita et al., 2024; Setiawan et al., 2023). The implementation phases involve wireframe design, website creation using accessible platforms such as Google Sites or Canva Web, and the preparation of user manuals to facilitate independent management by MSME participants (Lutvianita et al., 2024; Pratama et al., 2023).

Training and mentoring play a pivotal role in elevating digital literacy and technical capabilities among MSMEs, proven to expand marketing reach and deepen understanding of digital marketing strategies (Pratama et al., 2023; Rachnianto et al., 2025; Syah et al., 2025). Additionally, a straightforward user experience (UX) design that is mobile-friendly and visually appealing is crucial to optimize accessibility and utilization, especially for rural MSME operators who often face infrastructural constraints and limited digital proficiency (Kolopaking et al., 2019; Lutvianita et al., 2024; Pratama et al., 2023). The success of digital platform implementation is further contingent on sustained training, monitoring, and

infrastructural support, including reliable internet access (Ferdiansyah et al., 2024; Mujilahwati et al., 2024).

Collaborative models involving third parties, such as universities, IT communities, government agencies, and private sectors, have demonstrated effectiveness in website development, training, and maintenance, thereby strengthening the overall digital ecosystem for MSMEs (Budiwitjaksono et al., 2023; Saleh et al., 2024; Setiawan et al., 2023; Syah et al., 2025). In summary, the integration of website development with ongoing training, user-centric UX design, and cross-sectoral collaborations has been shown to significantly boost MSME visibility, marketing efforts, and self-reliance, ultimately contributing to positive impacts on local economic growth.

Gap Analysis and Research Positioning

This study originates from a gap in the literature related to the digitization of rural MSMEs. Most studies have focused on developing digital platforms to expand market access and product promotion, but few have integrated the dimension of sustainability through green accounting (Rounaghi, 2019b; Yelgen, 2022). In fact, the issue of environmental accountability has been increasingly important in supporting sustainable rural economic development (Christmann et al., 2024). The concept of green accounting remains predominantly studied at the corporate or large organizational level, while its application at the rural MSME level has not received adequate attention. In addition, various existing MSME website development initiatives tend to focus only on marketing aspects without providing mechanisms for transparency, accountability, and stakeholder engagement (Kolopaking et al., 2019; Lutvianita et al., 2024). This condition shows that there is a gap that needs to be addressed so that digitalization not only drives economic aspects but also pays attention to environmental responsibility and sustainability.

In this context, this research offers a unique approach, namely integrating institutional innovation in the form of village product banks with website-based digital transformation. This approach allows green accounting indicators to be operationalized at the community level, so that concepts that have been widely discussed at the macro level can be implemented in practice at the micro level. Theoretically, this study contributes by expanding the scope of green accounting literature while introducing a new conceptual model that links environmental accounting with rural economic empowerment (Adamowicz & Zwolińska-Ligaj, 2020; Lu et al., 2022; Rounaghi, 2019b). Meanwhile, from a practical perspective, this study presents a digital platform prototype that functions not only as a marketing medium but also as an instrument for sustainability-based management, reporting, and transparency. Thus, this research not only provides a wealth of academic discourse, but also offers concrete solutions that can be adopted by village governments, MSME actors, and other stakeholders in building an inclusive and environmentally friendly rural economic ecosystem.

The urgency of this research is further strengthened by the fact that current trends in rural development demand the integration of digitalization and sustainability (Christmann et al., 2024). Rural MSMEs face a double challenge: on the one hand, they are required to increase competitiveness through digital transformation, while on the other hand, they must adopt environmentally-oriented business practices (Lu et al., 2022; Xu et al., 2023). Without a model that combines these two aspects, rural MSMEs risk being left behind in the wave of digitalization while neglecting the aspect of sustainability, which is a global demand. The novelty of this research lies in the combination of institutional innovation and digital transformation, which has rarely been touched upon in previous studies. The relevance of this research is significant for practices at the local level, as the generated platform can serve as a tangible instruments to enhance village economic independence while strengthening the commitment to sustainable development.

RESEARCH METHOD

Research Methods This study will use the research and development (R&D) method with a qualitative approach. This research aims to learn more about the process of institutional innovation and the integration of green accounting models in the development of Village Product Banks through a website platform. This method allows for a holistic and in-depth understanding of the perspectives, experiences, and challenges faced by stakeholders in adopting a new model. The research location is Karangpring Village, with the main focus on the activities of the Kelompok Wanita Tani (KWT) Nawasena as the manager of the Village Product Bank. The primary data sources were collected through in-depth interviews, participant observation, and documentation. To ensure data validity, source triangulation techniques were used, specifically comparing information provided by the management group with external parties.

Data Analysis Techniques The selection of informants was done through purposive sampling to obtain a comprehensive perspective from all elements involved in the innovation process. A total of 13 people were involved, consisting of 10 representatives from the KWT NAWASENA (including the chairperson, treasurer, and active members involved in product management and recordkeeping), 2 extension officers from the Department of Agriculture (as technical and institutional facilitators), and 1 head of Karangpring Village (as the policymaker and highest authority at the village level). The collected qualitative data was analyzed using an interactive model, which included three main stages: data reduction (selecting, focusing, and abstracting data), data display (organizing information into narratives and matrices), and conclusion drawing (verifying and determining the meaning of the findings). The analysis focuses on aspects of website system development, the process of institutional innovation in the operations of the Bank Produk Desa, and the initial implementation of green accounting principles in product and activity reporting.

RESULT AND DISCUSSION

The development of a website as an institutional innovation for the implementation of the Village Product Bank and Green Accounting integration model has been successfully realized through a series of systematic stages that have resulted in a comprehensive digital platform. The needs analysis process conducted on 10 MSME actors in Krangpring Village revealed that 90% of respondents faced market access limitations, and 80% needed easier access to financing. These findings indicate that the need for a digital platform is not only transactional but also transformational, where technology is expected to change the way MSMEs operate and interact with the broader economic ecosystem.

An in-depth analysis of functional requirements shows that the digital platform must be able to integrate three main dimensions, namely economic, environmental, and social. Economic needs are reflected in the requirement for a product catalog system that can accommodate categorization based on sector (batik, flowers, coffee) and green accounting status, as well as an order management module to facilitate transparent transactions. The environmental dimension is manifested through the need for a green accounting assessment module that can conduct digital sustainable product assessments with measurable indicators. Meanwhile, the social dimension is reflected in the need for an MSME profile system that displays detailed information, including sustainability certification and production process transparency. Prioritizing features based on urgency and impact shows that the integrated green accounting assessment system and community transparency dashboard are the highest priorities, indicating that accountability and sustainability are the platform's main value propositions.

The connection with green financing, which is one of the platform's main objectives, is realized through the development of a green accounting-based credit scoring system that can be used by financial institutions to assess the creditworthiness of sustainable MSMEs. This

system is designed to create a green investor marketplace that allows sustainability-focused investors to find and fund MSMEs with environmentally friendly practices, as well as integration with government programs for sustainable MSME financing. The reward and financial incentive mechanism for MSMEs that achieve certain sustainability targets is a key innovation that distinguishes this platform from conventional e-commerce.

The conceptualization of the website design, which adopts a green theme with natural elements, is not merely an aesthetic choice, but a visual representation of the platform's commitment to environmental sustainability. The implementation of a green color palette with gradients from #4CAF50 to #2E7D32 creates a strong and memorable visual identity, while also serving as a brand reinforcement that reminds users of the platform's environmentally friendly philosophy. The multi-level navigation structure with seven main sections, namely Home, Village Products, Symbiosis Map, Product Bank, Green Accounting, Reports & Education, and Contact Us, shows a logical grouping of functions that facilitates the user journey without cognitive overload, while providing comprehensive access to all the platform's capabilities.

Three panel layout dashboard designs are also implemented to reflect innovation in information architecture for community-based platforms. The left panel serves as the main navigation, the center panel is for the main content area with the symbiosis diagram feature as the centerpiece, and the right panel is divided into a green journal and monthly summary, creating an information hierarchy that allows users to access various types of information simultaneously. This design approach demonstrates a deep understanding of the diverse needs of stakeholders and the complexity of information that must be managed in the Village Product Bank ecosystem.

The website development process, carried out in collaboration with Velocity Developer Indonesia over a period of 7 weeks, yielded important lessons about collaborative development in the context of rural digital transformation. The contract and planning phase lasted 3 days, design and prototyping took 2 weeks, development took 3 weeks, and testing and deployment took 2 weeks, demonstrating a structured approach that ensured quality delivery at each milestone. The technical challenges encountered in this development were primarily related to the complex integration of green accounting algorithms with a user-friendly interface, indicating a high level of complexity in translating theoretical models into practical and accessible digital implementations.

A work timeline with measurable milestones proves that a systematic approach to project management can overcome the complexity of technical requirements and stakeholder expectations. Communication barriers in translating rural stakeholder needs into technical requirements, as well as resource constraints in the form of limited access to testing with real users in rural locations, reveal gaps that still exist in the digital transformation process for rural communities. Quality control through a multiple-layer review process, including code review, functional testing, stakeholder review, and security assessment, demonstrates a commitment to platform reliability and user safety.

The successfully developed digital platform www.bankprodukkarangpring.com features a clean and user-friendly interface dominated by green colors, reflecting the successful translation of the design concept into actual implementation. The website header with the Bank Produk Desa Karangpring logo and comprehensive menu navigation demonstrates a professional presentation that can increase the platform's trust and credibility in the eyes of stakeholders. The implementation of the concept of symbiosis as a key feature through the visualization of a circular diagram depicting the symbiotic relationship between the three MSME sectors (batik, flowers, and coffee) is an innovation breakthrough that transforms an abstract theoretical model into a tangible and understandable visual representation



Figure 1. Karangpring Village Product Bank Website Interface

The implemented navigation structure and functional sidebar demonstrate the successful integration of multiple platform functions into a single user interface. The left sidebar with reports and education, green accounting, and banking products menus provides quick access to core functionalities, while the right sidebar with green journal and reports and education sections provides educational resources and learning materials. The center section with monthly summaries in the form of a dashboard with metrics demonstrates real-time monitoring capabilities that are essential for accountability and transparency

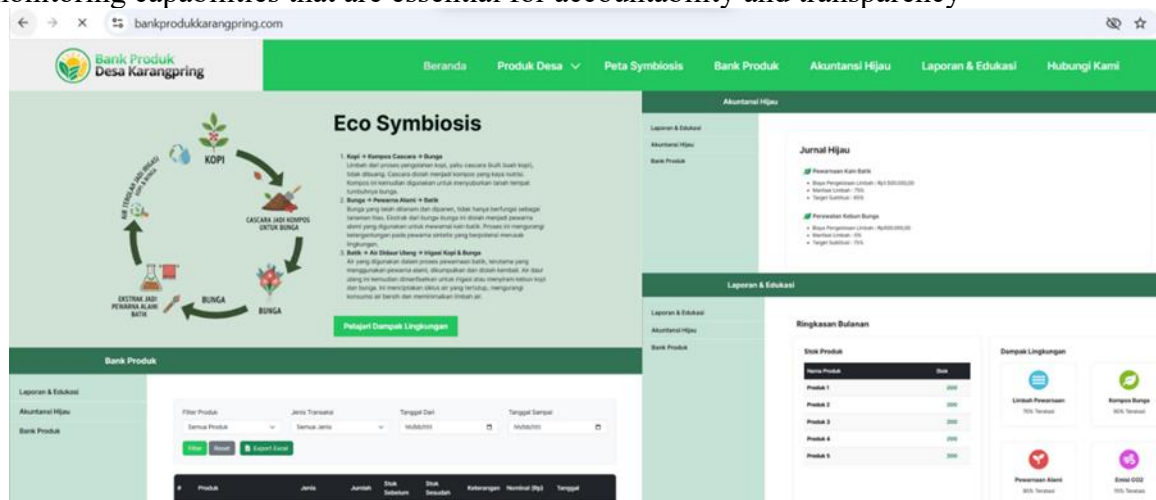


Figure 2. Navigation Structure and Sidebar of the Karangpring Village Product Bank Website

The comprehensive analytics dashboard and monitoring system with tracking tables for various aspects and action buttons for various operations proves that the platform functions not only as an information portal but also as an actionable management tool. Detailed analysis with progress indicators and performance metrics provides stakeholders with the capability for data-driven decision making and impact monitoring, which is crucial for the sustainability and scalability of the Village Product Bank program.

The platform's technical specifications with modern architecture using HTML 5, CSS3, JavaScript, Bootstrap 5, PHP 8.1, Laravel 9, and MySQL 8.0 demonstrate the selection of a robust and scalable technology stack that can support long-term platform evolution. Server infrastructure with load balancing capability, CDN integration, and SSL certificate ensures performance, availability, and security that meets professional standards. Functional and non-functional specifications covering user authentication, product management, order processing,

payment gateway integration, and a comprehensive reporting system with a performance requirement of a maximum 3-second loading time and scalability for 1000 concurrent users demonstrate the platform's readiness for operational deployment.

User manual documentation in three versions for different stakeholder groups (SMEs, buyers, administrators) and comprehensive platform operating procedures indicate a systematic approach to ensuring platform usability and operational sustainability. Monthly maintenance plans, corrective maintenance as needed, quarterly enhancement updates, and annual major upgrades demonstrate a long-term commitment to platform evolution and continuous improvement based on user feedback and technological advancement.

DISCUSSION

The suitability of the website to the needs of Karangpring Village MSMEs demonstrates the manifestation of North, (1990) institutional innovation theory, whereby digital technology serves as a catalyst for changing existing institutional arrangements. An evaluation of the website development objectives confirms that the digital platform has successfully created a new institutional framework that facilitates more efficient interactions between MSMEs, buyers, and green accounting assessors. The suitability of features to the marketing needs of village MSMEs reflects successful institutional innovation, where formal constraints (website features) and informal constraints (trust and transparency expectations) work synergistically to reduce transaction costs and increase market efficiency. An analysis of the gap between the design concept and implementation reveals that institutional innovation is an iterative process that requires continuous adaptation based on institutional learning and stakeholder feedback, in line with the concept of institutional entrepreneurship (DiMaggio, 1988) where actors actively shape institutional environments to create new opportunities and value creation mechanisms.

This platform makes a fundamental contribution to the transformation of institutional arrangements in village MSME marketing through the creation of new institutional logics that integrate economic efficiency with environmental sustainability. The role of websites in the transformation of traditional marketing demonstrates an institutional change process in which existing market institutions (traditional word of mouth marketing, local market dependencies) are gradually replaced by new digital institutions that provide greater transparency, accountability, and market reach. The implementation of ecosymbiosis visualization as a core feature represents institutional innovation in market signaling mechanisms, where sustainability credentials become a new institutional currency for market differentiation and value creation. The potential for increased market access for local products through digital platforms reflects an institutional bridging function that connects local institutional contexts with broader market institutions, creating institutional complementarity that enhances overall system performance (Hall & Soskice, 2001). The impact of digitization on MSME competitiveness is manifested through enhanced institutional legitimacy derived from transparent green accounting reporting and a professional digital presence.

The implementation of green accounting on websites is a breakthrough in operationalizing green accounting theory (Burritt et al., 2002) in the digital platform context, which has previously been under-explored in academic literature. The integration of green accounting into marketing platforms shows an evolution from traditional financial accounting to comprehensive and real-time accessible environmental management accounting. The implemented framework is aligned with green accounting principles that emphasize the identification of environmental costs, measurement of environmental impacts, and reporting of sustainability performance (Bennett & James, 2000). The transparency of sustainable production information through the digital dashboard system reflects the practical application

of green accounting theory in creating environmental accountability mechanisms that are accessible to multiple stakeholder groups. The potential for increased consumer awareness of environmentally friendly products through standardized sustainability metrics shows that green accounting is not only an internal management tool but also an external communication mechanism that can influence market behavior and consumer decision-making processes. This implementation expands the theory of green accounting by demonstrating its application in the context of MSMEs and digital platform environments.

The implications of the platform for MSME economic empowerment demonstrate the awareness of institutional theory predictions about how institutional innovation can shape new economic opportunities and reduce institutional barriers to market participation. The impact of platforms on SME product market access reflects an institutional bridging mechanism that reduces the institutional distance between local producers and broader markets, enabling institutional arbitrage that was previously impossible for individual SMEs. Increased visibility and branding of local products through standardized green accounting reporting establishes institutional legitimacy, which is essential for market credibility and consumer trust building. The potential for increased income for MSME actors is not only derived from direct market access but also from enhanced institutional standing that can facilitate access to formal financial institutions and investment opportunities, supporting the institutional theory's prediction about legitimacy and resource access relationships (Suchman, 1995).

The implementation of green accounting in this digital platform demonstrates significant progress in making environmental accounting more accessible and applicable in the context of MSMEs, which have traditionally been marginalized from sophisticated accounting systems. The real-time sustainability assessment system reflects the evolution of green accounting theory from periodic reporting to continuous monitoring and improvement mechanisms. Integration with the concept of ecosymbiosis demonstrates innovation in the application of green accounting, where environmental dependencies between various business activities can be systematically tracked, measured, and optimized. A comprehensive analytical dashboard provides a demonstration of the practical use of green accounting in supporting management decision-making, improving environmental performance, and communicating with stakeholders. The success in integrating complex green accounting indicators with a user-friendly interface shows that green accounting theory can be effectively operationalized in a technology-mediated environment, opening new avenues for environmental accounting research and practice.

Challenges in developing the website through a third party reveal the complexity of institutional innovation processes that require a deep understanding of the local institutional context and the institutional logic of stakeholders. Communication and coordination challenges reflect the institutional distance between technology providers and the rural institutional environment, requiring institutional translation mechanisms to ensure successful knowledge transfer and understanding of requirements. Limitations in quality control and customization highlight the tension between standardized technological solutions and context-specific institutional requirements, emphasizing the need for institutional adaptation in the digital innovation process. A cost-benefit analysis of outsourcing development must consider not only technical costs but also institutional learning costs and long-term institutional capacity-building requirements for sustainable platform operation and evolution.

Platform implementation and sustainability plans demonstrate the importance of institutional embedding to ensure adoption and long-term impact in rural contexts. Platform launch and socialization strategies should consider existing institutional arrangements and informal institutional constraints that may facilitate or hinder platform adoption. Building institutional legitimacy through stakeholder engagement and demonstration of the platform's value is a crucial success factor for overcoming institutional resistance and driving institutional

change. Maintenance and further development plans reflect the need for institutional innovation sustainability and adaptation based on evolving stakeholder needs and the institutional environment. An operational model for platform sustainability should include aspects of institutional sustainability, including governance structures, stakeholder relationship management, and institutional capacity building for the platform's long-term viability and impact.

The contribution of this research to the development of knowledge is reflected in several significant theoretical advances in institutional innovation and green accounting literature. First, this research expands institutional innovation theory by showing how digital platforms can facilitate institutional change in the context of rural economies. Second, this research develops green accounting theory by providing a practical framework for applying environmental accounting in the context of MSMEs through digital technology. Third, this study contributes to the understanding of technological institutional interactions by showing how technological innovation can shape institutional arrangements and form new institutional logics. Fourth, these findings provide insights for policymakers on the institutional conditions necessary for rural digital transformation initiatives that integrate economic and environmental goals.

CONCLUSION

This study successfully achieved its objective of developing a website as an institutional innovation for implementing an integrated model of Village Product Bank and green accounting in Karangpring Village. The development of www.bankprodukkarangpring.com represents a comprehensive digital platform that addresses the triple challenges faced by rural MSMEs, which are limited market access (experienced by 90% of the respondents), lack of management transparency, and absence of environmental accountability mechanisms. The platform successfully integrates economic, environmental, and social dimensions through innovative features including an ecosymbiosis visualization system, real time green accounting assessment modules, and a comprehensive transparency dashboard, demonstrating that digitalization can serve as a catalyst for institutional change in transforming traditional marketing arrangements into modern, sustainable, and accountable business practices.

The implementation of green accounting through this digital platform represents a significant breakthrough in operationalizing environmental accounting theory at the MSME level, making sophisticated sustainability metrics accessible to rural micro enterprises that have traditionally been excluded from such systems. This research contributes theoretically by expanding institutional innovation theory and advancing green accounting literature through a practical framework for digital technology implementation in MSME contexts, while practically offering a replicable model for village governments, MSME actors, and policymakers seeking to build inclusive, environmentally responsible rural economic ecosystems. The platform's ability to connect green accounting metrics with potential green financing mechanisms positions the Village Product Bank not merely as a marketing platform, but as comprehensive institutional infrastructure supporting rural economic empowerment while strengthening commitment to environmental sustainability, a critical achievement in addressing global sustainable development demands at the grassroots level.

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