

## **ANALYSIS OF THE APPLICATION OF ENVIRONMENTAL ACCOUNTING AS A FORM OF SOCIAL RESPONSIBILITY IN WASTE MANAGEMENT IN PTPN JALUPANG**

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### ***ABSTRACT***

*The purpose of this study was to determine the ability to apply environmental accounting to waste management so as to minimize the costs incurred, to be able to control the company's responsibility in preserving the company's environment, and to be able to make environmental cost reports to be Used as management guidelines in decision making. The research method used is comparative descriptive with data collection techniques using interviews, archival recordings, and direct observation. The results of this research show that PTPN Jalupang already has its own financial report for waste management, this can be seen in the presentation of waste processing costs. However, the waste processing costs do not specify the costs incurred for processing the waste into one activity.*

*Keywords: Environmental Accounting, Waste Management*

## INTRODUCTION

### Background

In Indonesia, companies are currently developing very rapidly, in accordance with the increasing desires of the people themselves. According to Ebert and Griffin (in Safitri & Sari, 2022) a company is an entity that produces goods and services in order to experience profits. The presence of an entity can generate various benefits for society in particular. Apart from meeting people's living needs, entities/companies also have benefits, namely as a place to provide employment opportunities for people who need them. The company also has effects on the surrounding environment in the form of air pollution, noise and production waste.

So far, the company's existence is considered to provide many benefits for the surrounding community and society in general. Apart from being able to meet their living needs, the company also functions as a means of providing employment opportunities for those in need. Companies also have an impact on the environment in the form of air pollution, noise pollution and production waste (Azizah, 2018). In Law no. 23 of 1997 concerning environmental management, waste is defined as the process of entering living things or substances and energy or other components into the environment by human activities so that their quality decreases to a certain level which causes the environment to not be able to function according to its function. Therefore, companies have begun to implement environmental management as an effort to reduce the negative impact of operational activities.

Companies often ignore the environmental costs that occur within the company. Because they consider that the costs incurred only support the company's operational activities and are not directly related to the production process. However, if the company really pays attention to the surrounding environment, the company will try to prevent and reduce the impacts that occur so that they do not endanger or disrupt activities in the environment.

PTPN Jalupang is a state-owned plantation company which operates in the rubber processing sector. A number of residents were disturbed by the smell caused by the company's operational activities. Apart from causing the impact of the smell, it also affects the community complained about the damaged road conditions caused by heavily laden vehicles passing through residential areas so that the distance to the desired destination became longer.

In managing production waste, companies need to implement *green accounting* or environmental accounting to support operational activities, especially in managing production waste. Currently in Indonesia, disclosure regarding

environmental accounting is still not specifically regulated in accounting standards, meaning that reporting of environmental information in company annual reports is still voluntary. However, IAI implicitly explains that annual reports must accommodate the interests of decision makers (Hadi, in Nurafika & Sari, 2019). Explained in PSAK No.1 of 2009, paragraph 9 which states: Companies can also present additional reports such as reports on the environment and reports on added value (*Value added Statement*), especially for industries where environmental factors play an important role and for industries that consider employees as a report user group that plays an important role.

Being aware of the impacts resulting from operational activities causes the entire community to begin to realize the importance of preserving the environment. Currently, companies are required to not only prioritize owners and management, but also all related parties such as employees, consumers, as well as society and the environment. This is because the company's existence cannot be separated from the interests of various parties, one of which is environmental support. In efforts to preserve the environment, accounting plays a role through voluntary disclosure in its financial reports regarding environmental costs or *environmental costs* (Liana et al., 2021).

This is in line with the research results of Nilasari (2014) that the research discusses the costs incurred by companies in managing waste from their factory output, which then analyzes how waste management accounting is treated regarding definition, recognition, measurement, assessment, and presentation and disclosure in reports. finance. The results of the research state that the company has classified environmental costs (in terms of waste management) and has carried out stages of environmental cost accounting treatment.

Pratiwi (2014) that with this research it can be concluded that it is accounting environment as an environmental management strategy that uses environmental management tools can be applied in environmental preservation efforts carried out by manufacturing companies. Kristiana et al., (2014) Research results show that PT. Petrokimia Gresik has carried out activities that reflect the company's social concern, one of which is implementing CSR, which is manifested in the Partnership and Community Development Program. Islamey (2016) research results can be concluded that the Jember Lung Hospital in identifying, measuring, assessing, presenting and disclosing its waste processing activities in accounting uses policies that have been set by the hospital. However, indirectly the hospital has followed existing financial accounting theories and standards.

According to Akbar (in Safitri & Sari, 2022) production activities are one of the company's operational activities. The negative effects that will arise are in the form of production waste, gaps, noise pollution, and other effects in the form of. In line with previous research conducted by Andika (2017) at PT Indo Citra Jaya Samudra

Jembrana which stated that PT Indo Citra Jaya Samudra Jembrana had incurred environmental costs, but not specifically but recognized them as production costs and the measurement of environmental costs was taken from previous realized costs. .

The findings above show that the analysis of the application of environmental accounting to waste management as a form of social responsibility still requires in-depth exploration. A number of studies focus on measuring the impact of environmental accounting on waste management efficiency and its positive impact on corporate social responsibility. but there are differences in the time and location of the research.

Comparative analysis of the implementation of environmental accounting in various industrial sectors provides a more comprehensive insight into a deep understanding of the methods that can be applied in environmental accounting practices for responsible waste management. Apart from that, a comprehensive understanding also includes recognition of regulatory barriers, resource limitations or internal resistance. This in-depth research aims to gain a more complete and contextual understanding about how environmental accounting can contribute to corporate social responsibility practices related to waste management.

## LITERATURE REVIEW

### Legitimacy Theory

According to Villiers and Staden (in Nurhidayat et al., 2020) legitimacy is important for organizations because it contains boundaries, norms, social values and reactions to these boundaries, encouraging the importance of analyzing organizational behavior by paying attention to the environment. . The legitimation process can make something legal in law, look good and be accepted normatively in society. Legitimacy also predicts that a company will take whatever action it deems necessary in order to maintain its reputation(*image*)as a company*legitimate*

Underlying legitimacy theory is the "social contract" that occurs between companies and the communities where the company operates and uses economic resources. In a dynamic society, there are no institutional sources of power and the need for permanent services. Therefore, an institution or company must pass the legitimacy and relevance test by showing that society really needs the company's services and that certain groups that benefit from the awards they receive truly receive public approval.

### Environmental Accounting

Accounting in the business world is too biased towards stockholders rather than stakeholders, so that the current accounting concept is unable to meet the needs of society in a safe, just situation and life, as well as a sustainable and well-preserved

nature. Because of this, Environmental Accounting developed (*Environmental Accounting*).

Environmental accounting is considered because it is a concern for stockholders by reducing costs related to the environment and it is hoped that by reducing environmental costs, good environmental quality will be created (Suyudi et al., 2020).

While the movement cares about the environment (*green movement*) hit the world, accounting is improving itself so that it is ready to internalize the various externalities that emerge as consequence of industrial processes, so the term was born *Environmental Accounting* or Environmental Accounting (Nurhasanah, 2018). Environmental accounting is the activity of recording, measuring and identifying costs incurred as a result of company activities that have an impact on the environment, and can be used for management decisions related to the company's business as well as an effort to increase the company's social and environmental responsibility and to determine the company's operational performance based on environmental protection (Islamey, 2016)

According to Suyudi et al., (2020) The aims and objectives of developing accounting

The environment includes, among other things:

- a. Environmental accounting is an environmental management tool, environmental accounting is used to assess the effectiveness of conservation activities based on a summary and classification of environmental conservation costs.
- b. Environmental accounting as a communication tool with the public can be useful for conveying negative environmental impacts, environmental conservation activities and their results to the public.

According to Ikhsan (in Suyudi et al., 2020) there are several advantages achieved by companies when implementing environmental accounting, including:

- a. environmental accounting can save business expenses,
- b. environmental accounting can help decision making,
- c. environmental accounting improves business economic and environmental performance,
- d. environmental accounting is able to satisfy all parties concerned,
- e. Environmental accounting provides business/activity excellence

Functions and Roles of Environmental Accounting

Quoted from Millati (2017), environmental accounting has a function that is represented in two forms, namely:

#### 1. Internal Functions

In the internal scope, it functions as a provider and creator of environmental information to stakeholders. As for the dominant party in the internal sphere here, namely the leaders and managers of the company, because they are the ones who are fully responsible for every decision making and determining all applicable policies, such as setting prices and capital budgeting. It is hoped that this internal scope can function as a business management tool that can be used by parties who need it when dealing with other business units.

#### 2. External Functions

In the external scope, there are functions related to reporting that discloses environmental information related to stakeholders and the public interest. The information that will be disclosed is also a result that has been measured quantitatively through the results of environmental conservation activities.

Functions in the external scope also provide authority for the company to influence decision making for related parties.

Siregar et al., (2019) explained that by implementing environmental accounting, it creates a society that is more critical of the surrounding environment and the public can also play a direct role in the company's supervision of the waste produced. The government, through the Ministry of the Environment, also plays an active role in environmental monitoring and company compliance in environmental management. Indonesia, through its own environmental institution, has formed a ranking called PROPER (an effort being carried out by the Ministry of the Environment to support the regulation and management of company structuring in the environmental sector). The PROPER assessment is based on the company's compliance in meeting the standards set out in the law which is focused on environmental control aspects, consisting of gold, green, blue, red and black which are the five color indices in determining a company's performance ranking.

### Application of Environmental Accounting

If implemented, environmental accounting can be beneficial for several sectors such as government companies and the community. Quoted from Sela et al., (2019) the benefits of several of these sectors are:

1. For the corporate sector, environmental accounting not only provides important cost data to assess the impact of management's financial activities, but also the flow of physical information (use of raw materials

and list of shipping costs of goods).

2. For the government sector, environmental accounting can be used in the context of reporting and interpreting knowledge related to government financial dimensions and environmental performance dimensions. The government can also enrich knowledge through obtaining data from industrial environmental management accounting to develop a deeper understanding of measuring and reporting environmental benefits, as well as seeking proactive voluntary financial disclosures from the industrial sector.

3. For society, environmental accounting can be used by humans to streamline

excessive use of natural resources and prevent dangerous contamination of nature and provide information to improve the quality of wise decision making and achieve increased public awareness.

## Social Responsibility

According to Harahap (2016) social responsibility accounting is defined as the preparation, measurement and analysis of the social and economic consequences of behavior related to government and entrepreneurs. In this case it can be defined, measured and reported on the relationship between a business and its environment. The business environment includes the people employed, customers, competitors, and other companies and groups that deal with the business. The reporting process can be internal or external.

### Theories Supporting Social Responsibility Accounting

Summarizes various theories used by researchers to explain CSR disclosure tendencies which are divided into three groups according to Hamdani (2016), namely:

#### *1. Decision Usefulness Studies*

Companies will disclose social and environmental information because this information is really needed by users (shareholders and creditors) for making investment decisions.

#### *2. Economic Theory Study*

In this group, CSR actions are mainly motivated by concerns about market failures such as injustice or fraud, anti-demonstration tendencies, asymmetric information, and external factors so that CSR is used as a tool of defense and resistance against these.

#### *3. Social and Political Theory Studies*

The theories included in this group are stakeholder theory, legitimacy

theory, and political economic theory. This theory tries to explain that companies express social and environmental responsibility not only in the company's economic interests but also because of pressure from workers, consumers, environmental activities, and so on. Changes in society have changed priorities, the social impact of companies has become important for society.

#### Form of Social Responsibility Accounting

Forms of corporate social responsibility are categorized into three forms according to Rudito and Famiola (in Kurniawan, 2015), namely:

- 1. Public relations*

This activity or business is more aimed at establishing relationships between the company and the community, in particular instilling a good perception of the company towards the community.

- 2. Defensive strategy*

Efforts are made by companies to ward off the negative perceptions of the wider community that have been ingrained regarding the company's activities towards its employees, and usually to counter negative "attacks" from community and societal perceptions that have already developed.

- 3. A sincere desire to carry out good activities that truly originate from the*

company's vision. Carrying out programs for the needs of the community or community around the company or company activities that differ from the results of the company itself. Company activities in this context do not benefit the company materially at all but try to instill a good impression on the community or communities related to the company's activities.

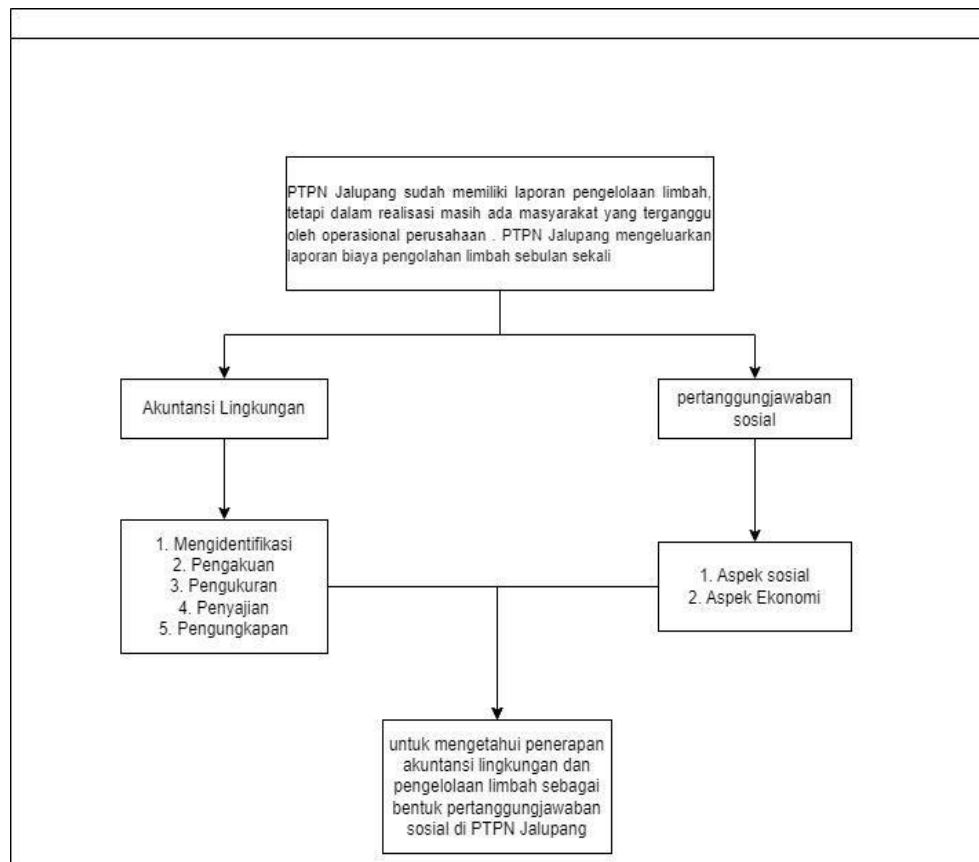
#### Framework

In carrying out its operational activities, the company will maximize the use of human resources and natural resources so that the company can achieve its main goal, namely maximizing profits. Therefore, public awareness arises of the negative impacts that companies have while running their business. The public also demands that companies pay attention to the environmental impacts that companies have in taking responsibility for dealing with them.



Figure  
Framework

2.1



Source: Data processed by researchers

### Research Proposition

A proposition is a temporary assumption from a research problem formulation regarding a phenomenon that occurs. Based on this framework, the proposition of this research is the implementation of companies in analyzing waste management, identifying, measuring and managing waste management costs. And corporate social responsibility to the surrounding community.

### RESEARCH METHODS

This research uses qualitative research methods, according to Sugiyono (2019:18) qualitative research methods are research methods that are based on philosophy *postpositivism*, used to research natural object conditions, (as opposed to experiments) where the researcher is the key instrument, data collection techniques are carried out in a triangulated (combined) manner, data analysis is

inductive/qualitative, and qualitative research results emphasize the meaning of generalizations.

#### Data collection technique

Data collection techniques are an important process in research because the main aim of research is to obtain reliable data. In this research, the data collection techniques used include:

##### 1. Observation

Observation is a direct activity process to obtain primary data. Observation is not only carried out by observing, but can also take the form of feeling and understanding a phenomenon that occurs to obtain the necessary information data.

##### 2. Interview

An interview is a conversation process between two or more people carried out to obtain information. In this research, researchers used semi-structured interviews. Where the technical implementation is carried out, the researcher has prepared several core questions which will later develop in line with the interview process.

##### 3. Journal Research

Journal research is the process of searching for data via the internet to obtain information based on online references, journals, articles or legislation related to the object of research.

##### 4. Documentation

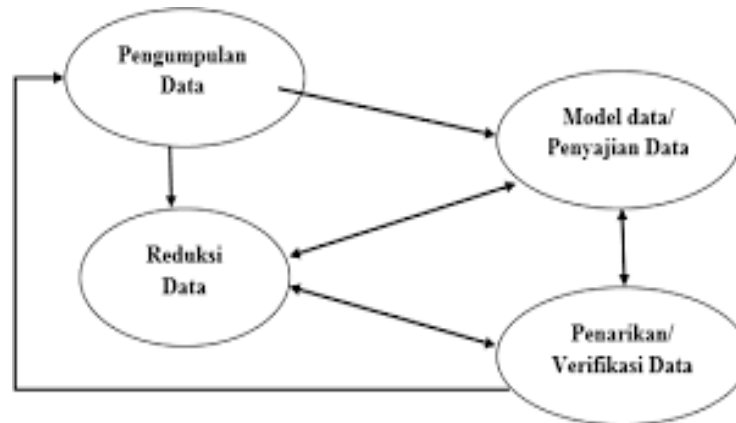
According to Sugiyono (2015:204) documentation is a technique for obtaining strong evidence through books, notes, archives or reports that contain information to support research. Documentation is useful for ensuring the suitability of the data obtained.

##### 5. Literature Study

Literature study is a data collection technique by reviewing literature in libraries and collecting books, written materials and references that are relevant to the research being carried out.

Figure 3.1

Components in Data Analysis(*Interactive Model*)



Source: Qualitative Research Method (Sugiyono, 2017).

## RESEARCH RESULTS AND DISCUSSION

### Research Results

### Discussion

#### 1. Application of Environmental Accounting

Identifying environmental costs. Based on the results of research that has been carried out, PTPN Jalupang has implemented cost reports related to waste management. In the basic framework of the Statement of Financial Accounting Standards (PSAK) Paragraph 78, the definition of expenses includes both losses and expenses that arise in the implementation of ordinary company activities. Expenses incurred in carrying out ordinary company activities include cost of goods sold, salaries and depreciation. These expenses usually consist of outflows or reductions in assets such as cash (and cash equivalents), inventory and fixed assets. PTPN Jalupang is a rubber processing industrial unit which classifies waste processing costs based on the type of waste, between liquid waste and solid waste. And for preparation at PTPN Jalupang using the proposed parameter measurement standards. Mr. Ira, Finance Department explained:

"In that case, we first classify the costs according to the type of waste and in identifying processing costs we only take waste water samples to be tested at PT. Qyta Synergy Indonesia"

Recognition of environmental costs. At the beginning of each period, each unit receives the realization of costs that have been determined for a period of one year using the average of the previous period. The factory leaves it to the finance and production departments to process the cost plan. The allocation of these costs cannot yet be said to be a cost, and can be said to be a cost if there are activities carried out in waste processing. And at PTPN Jalupang, according to Mr. Ira, he explained:

"If we do it once every month, just like there was already a test tariff for waste water testing costs, every month we pay a waste management fee and this fee already has provisions for a fee tariff per test point. For example, rich for

concentrated waste water costs 2 points Rp. 2,717,000, the cost for dry waste water for 2 points is also the same and for the domestic waste test fee rate for 1 point IDR. 1,250,000”

Environmental cost measurement.PTPN Jalupang in measuring waste processing costs incurred by the company uses monetary units of the amount incurred. These costs are

taken from the realization of previous period costs. Mr. Ira as the Finance Department explained:

"Our measurements are usually carried out by PT. "Qyta Sinergi Indonesia, the company only provides waste water samples."

Presentation of environmental costs.PTPN Jalupang has recorded waste processing by including the costs incurred for these activities in the estimates for reconditioning and environmental processing, namely, measurements. Mr. Ira from the Finance Department explained:

"The results of the presentation are usually presented through the results of test data from PT. Qyta Synergi neng”

Disclosure of environmental costs.In particular, in PSAK there is no basis for disclosing environmental costs incurred by companies. Judging from the provision of accounting information, the disclosure of environmental information is to communicate the area of all transactions that occur in the factory with its users. In this way, information about the environment created by the company can reflect the company's comprehensive activities regarding environmental management efforts. PTPN Jalupang has disclosed accounting policies related to waste processing costs in the factory's financial position report, because they have been presented in the factory's profit and loss report. Based on the results of interviews and documents collected, Mr. Ira as the Finance Department explained:

"In order to disclose the jalupang plantation, we submit waste water testing costs to regional office 2 and the testing costs are based on the report of analysis"

Environmental cost reporting.PTPN Jalupang transparently reports expenditure costs for waste management, this was explained by Mr. Ira as the Finance Department:

"Yes, Miss, we report waste management costs transparently, and we carry out production management at the RSS processing/factory, so what is proposed is for

"The waste water testing is from RSS production results which must be adjusted to the realization of processed production."

## 2. Waste Management at PTPN Jalupang

PTPN Jalupang has status, which means the company has managed waste well and as a form of concern for the community. This was explained by the general department, Mr.

Supriatna and Mrs. Euis Kartika:

"Yes, because we like to have control from the Ministry of Environment and in our company, thank God, the status is blue, which means good tea."

a. Management and types of waste produced by PTPN Jalupang. What waste is

generated and how is it managed? Is waste management managed by yourself or does it involve a third party?

"Here, apart from solid waste from rubber scraps, there is also liquid waste, because in the production section there is rubber washing, right? So there is liquid waste, Neng.

Then there is also sound waste, usually sound waste is also tested but not if it's on the road. "We only test it around the factory, usually we test it once every 6 months, sir."

"And to manage it, we usually use rubber traps, like small boxes where the liquid waste goes there and then it is processed and thrown out. Then it will be flowed to the aerobic and held for 30 days, then it will be flowed to the first pultutative for 15 days up to the third pultutative in the green building, then there it will be processed using an aerator, then it will go back into the control tank, then there we will measure how many cubic meters come out and measure the Ph. Well, only then will it be safe to throw it into the river into the community, but since the liquid contains ammonia, people will definitely need tea for their rice fields. "If we don't process it first, the river will be destroyed and the waste will definitely be white."

"To manage solid waste, we use a third party. We can't destroy solid waste or B3 waste. We can't destroy used oil, and it's usually transported by car. Except for liquid waste, we process it ourselves. "If the solid waste is with PPLI, there is proof of transportation later."

b. Remaining production waste and costs incurred. Is there any remaining waste

that is resold so that it is included as company income and is it being managed?

does the company incur costs for waste? Please state what costs are incurred?

"There is Neng, usually from solid waste left over from rubber production. Well, there are people who like to buy tea that fails, but not from imports. If the good namah is usually sold to import abroad, but if the remaining namah is sold if someone wants it, usually the ceunah is made into sandals like that. It's included in the company's income oge neng.

"Yes, Miss, you use a third party and that definitely costs money. Just

transporting and managing used oil costs up to 5 million. "Well, the transporter is not random, sir, it has to be from the Ministry of Transportation and the vehicle that picks it up here, you can't use a regular vehicle."

c. Public complaints regarding the waste produced. There were several people who complained about the company's operations, explained by Mrs. Euis:

"Sometimes there are people, like complaining about the smell or damaged roads from trucks. That's why it's coming back, bro. Well, in terms of smell and sound, sometimes they are tested every 6 months, right? But nowadays, it's not a routine and it's expensive. Just make one point up to 3 million"

### 3. Social Responsibility of PTPN Jalupang

PTPN Jalupang has revealed forms of social responsibility in its annual report and PTPN Jalupang has also implemented forms of social responsibility to employees and the surrounding community, such as:

1. Open job opportunities to the local community
2. Provide salaries to employees
3. Testing waste produced by company operations at several points around the company
4. Provide health insurance to employees

This was explained by Mr. Asep as the person responsible for the company's operational activities:

"One form of our accountability is providing employment opportunities for local communities, testing the waste produced by the company at several points and also providing health insurance for Neng factory employees."

There are no significant issues or problems felt by the local community regarding waste management. Mrs. Carnasih, a resident around the company, explained:

"Oh, that's it, there's no pollution at all, it's just that we like to smell and it's a bit annoying to trucks. "It's just that now I'm a bit used to high-fiving, so the tea doesn't bother me that much."

"It's fine, Neng, the water in the river isn't dirty either. Then you can still water the rice fields, Neng."

Based on the research results above, PTPN Jalupang has managed waste well and the community is not too disturbed by factory operational activities because they are used to factory operations, and the river water affected by the company is still quite good because it can still be used for farmer activities.

## DISCUSSION

### 1. Application of Environmental Accounting

Identification of environmental costs, Based on the results of research that has been done carried out, PTPN Jalupang has implemented cost reports related to waste management. PTPN Jalupang has carried out the process of Recognition, Measurement, Recording, Presentation and Disclosure as explained in the Government Accounting Standards as of June 13 2010. SAP No. 1 explains the presentation of financial reports. Where PTPN Jalupang recognizes environmental costs that occur as operational costs. The recognition uses the accrual basis method. This is because accrual basis can provide more accurate and complete information about positions finance and accrual basis can provide a clearer picture of financials in an organization, so that it can help in making better decisions

Goodas already stated in Home Affairs Regulation No. 64 of 2013 concerning the implementation of full accrual-based accounting in government in 2017.

PTPN Jalupang is a rubber processing industrial unit which classifies waste processing costs based on the type of waste, between liquid waste and solid waste. And for preparation at PTPN Jalupang using the proposed parameter measurement standards.

Recognition of environmental costs, Based on the results of research that has been carried out, recognition of environmental costs is grouped into several categories, such as environmental prevention costs, environmental detection costs, internal environmental failure costs, and external environmental failure costs and companies must identify, measure, recognize, present and disclose environmental costs in a comprehensive manner. systematic and presented correctly and precisely. At PTPN Jalupang once a month there is a tariff related to costs for waste water testing, and the company pays waste management costs every month. And the cost per 2 concentrated waste test points covers IDR. 2,717,000, for 2 points of dry waste costs Rp. 2,717,000. and for testing domestic waste costs Rp. 1,250,000

Environmental cost measurement, based on the results of research conducted by PTPN Jalupang in measuring waste processing costs incurred by the company using monetary units, because monetary unit measurement allows the use of the budget as a control technique, so that it can assists in more effective financial management. And for measurements on PTPN Jalupang is usually carried out by PT. Qyta Sinergi Indonesia.

Presentation of environmental costs, for the presentation of environmental costs by including their environmental cost components in the general financial statements. Record environmental costs as a whole, namely within the scope of one general account together with other related accounts. These related costs are included in certain cost account sub-units in the financial report. And PTPN Jalupang has recorded waste processing by entering the costs incurred, the presentation at PTPN Jalupang is presented through the results of test data from PT.

Qyta Sinergi Indonesia.

Environmental cost reporting, Based on the results of research conducted by PTPN Jalupang, it transparently reports waste management costs. And when the company carries out management of processing production/RSS factories, what must be submitted for testing waste water from RSS production results must be adjusted to the realization of processing production.

## 2. Waste management at PTPN Jalupang

PTPN Jalupang has proper blue status, which means it is good and the company is well in managing operational waste. . Waste management and types The waste produced has several important reasons in environmental accounting. First, waste management allows companies to reduce costs environment resulting from the production process. Second, waste management enable companies to improve environmental performance, so that they can helps in improving the company's reputation. Third, waste management allows companies to reduce environmental risks, so they can helps in reducing environmental costs resulting from the process production. Fourth, waste management allows companies to improve fiscal transparency, because companies must provide clearer information about the environmental costs resulting from the production process.

Management and types of waste produced, based on research results implemented by the company produces solid, air, sound and liquid waste. Management Companies usually hand over solid waste to third parties as solid waste tends to be difficult to destroy, for air waste management the company will check routinely once every 6 months to test at several points around the company, and The company will process liquid waste itself.

Remaining production waste and costs incurred, based on research results carried out at PTPN Jalupang there is residual solid waste from the rubber production process, and The remaining waste can be sold back to MSMEs to be made into sandals. And there is remaining waste that cannot be sold which will be destroyed or processed by a third party company

## 3. PTPN Jalupang Social Responsibility

Social Responsibility has several important reasons in accounting environment. First, social responsibility allows companies to improve environmental performance, so that it can help in improving reputation company. Second, social responsibility allows companies to reduce environmental costs resulting from the production process, so it can helps in reducing environmental costs resulting from the production process. Third, social responsibility allows companies to improve fiscal transparency, because companies must provide clearer information about the environmental costs resulting from the production process.

Based on research that has been carried out at PTPN Jalupang disclose forms of social responsibility in annual reports and PTPN Jalupang has also implemented a form of social responsibility to employees and local communities such



as:

- a. Opening job opportunities to the community around the company
- b. Providing salaries to employees
- c. Testing waste produced by company operations at several points around company.
- d. Providing health guarantees to employees

## CONCLUSION

Conclusion Based on the discussion regarding the implementation of environmental accounting at PT. Perkebunan Nusantara Jalupang can be concluded as follows:

1. PT. Perkebunan Nusantara Jalupang has revealed a form of accountability report. Factory waste management costs are included in the operational costs of companies that have established waste management costs. The company uses the accrual basis method in recognizing waste management costs. Where costs are recognized if an activity or transaction occurs in the company's operational activities without regard to cash received or cash paid. PTPN Jalupang also has a form of social responsibility includes providing employment opportunities to the surrounding community and to the company's own employees
2. Application of environmental accounting to waste management at PT.

Perkebunan Nusantara Jalupang uses a 100% checklist method, which means it meets the standards. PT. Perkebunan Nusantara Jalupang has incurred costs related to environmental costs, and these have been specifically identified by the company in the financial statements as identified by Hansen and Mowen's theory.

3. Waste management carried out by PTPN Jalupang is good because it has incurred costs related to waste management, and the company has proper blue status, which means it is good enough in terms of responsibility and concern for the environment, social and complying with government regulations.

## IMPLICATIONS

Environmental accounting has several important implications in business and the environment:

1. Environmental accounting allows companies to measure and manage environmental impacts resulting from business activities, environmental accounting allows companies to increase fiscal transparency, because

companies must provide clearer information about environmental costs resulting from the company and to increase accountability, because companies must provide clearer information about the resulting environmental costs.

2. Waste management and the types of waste produced also have several important implications in environmental accounting. Waste management allows companies to reduce environmental costs resulting from business activities. And waste management allows companies to improve environmental performance, thereby helping to improve the company's reputation. Also waste management allows companies to reduce environmental risks, thereby helping in reducing environmental costs resulting from company activities. In several studies, waste management is also associated with environmental performance and environmental costs which are moderated by environmental disclosure. The research results show that environmental performance and environmental costs have no effect company value, however, it has been proven to strengthen the relationship between environmental performance and company value as well as environmental costs and company value.

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