

Green Accounting Analysis Based on Triple Bottom Line Theory for Sustainability Development Goals in Districts Bireuen

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ABSTRACT

Phenomenon global warming or global warming has becomes issue warm in various parts of the world so environment the company has also becomes center attention . This thing because of the business world is one perpetrator active development through something form organizations that do activity use source power limited for reach goals that have been set . Study this aim for analyze implementation of green accounting based on triple bottom line theory for sustainability development goals in the district Bireuen . This thing conducted because existence phenomenon pollution environment in the form of garbage , flood , pollution air , poverty and unemployment . Method analysis in study this use approach qualitative , researcher collect data via documentation and interviews structured to part finance , CSR, and also part environment in the company manufactures in the district _ Bireuen 12 samples _ company . Data analysis performed by qualitative . Research results show that company manufacturing in District Bireuen has Secrete related costs with preservation environment in report finance , however still by conventional so that not yet reflects green accounting.

Keywords: Green Accounting, TBL, SDGs

INTRODUCTION

Phenomenon global warming or global warming has becomes issue warm in various parts of the world so environment the company has also becomes center attention . This thing because of the business world is one _ perpetrator active development through something form organizations that do activity use source power limited for reach goals that have been established (Damayanti and Pentiana, 2013). Current development this directed towards development sustainability (sustainability development) with balancing aspect ecology / environment economic and social through Proven implementation of green accounting could increase performance environment (Burhani and Nurniah, 2014). Every company must notice environment around for prevent happening pollution / damage environment life and sustainability source power nature . Principle main development moment this is build for Fulfill today 's needs without sacrifice needs generation will come (Burhany and Nurniah , 2014). So , effort for connect interest economy enterprise and preservation environment could conducted with application of green accounting so that give birth to report holistic finance (Kusumaningtiyas, 2013).

Regency Bireuen is one districts in Aceh Province which also have various problem environmental and social like garbage , flood , pollution air , poverty and unemployment . Existence piled up trash and discarded plastic haphazard on the edge Street has dirty environment (duniabirulaut.blogspot.com, 2012). Flood cause hundreds house , facilities general like roads, land, agriculture and crops submerged so that amount inhabitant must evacuate (aceh.tribunnews.com, 2022). Pollution air like bad smell _ delicious caused by the company oil coconut (aceh.tribunnews.com, 2022). Rate drop percentage poor people in the district Bireuen experience deceleration from year to year until numbered 13.56 percent in 2019 (LP2KD , 2020).

Paradigm business moment this built no only with a single P (profit), but also takes into account the 3P concept , namely planet and people (Saputro and Tarigan, 2016). Triple Bottom Line Theory Keywords up to 5 background words behind study no more of 500 words containing background behind and the problems that will researched , goal special and study eligibility . In part this need explained description about specification linkages scheme with field focus or strategic plan research PT. implies that company must more prioritize stakeholder interests rather than shareholders (Neviana , 2020) so that if man already powerless and fixed planet sustainable , then the profit will be come with itself (Astuti , 2012). Profits to be character period long and sustainable (going concern) (Stephanus, 2015).

Study this take object on company manufacturing in District Bireuen . Manufacturing company is something industry whose activities utilise source power natural as ingredient production so that will produce many waste of course impact on the environment . because of that , needed analysis more carry on for see To what extent do companies the has implementing green accounting reviewed from the concept of triple bottom line theory for support the sustainability development goals.

Study this aim for analyze implementation of green accounting based on triple bottom line theory to support the sustainability development goals in the district Bireuen . Study this add repertoire study accountancy environment for support policy government as embodiment of the world development program in welfare world community and preserve nature for creation sustainable development .

LITERATURE REVIEW

Green Accounting

Green Accounting related with information environment as effort company for help in reach destination company to stakeholders. Green Accounting is system accounting in it identify , measure , present and disclose costs related with activity related company _ with environment (Aniela, 2012). Draft this aim for To do evaluation activity environment from corner look costs (environmental costs) and benefits (economic benefits), as well as produce effect protection environment (environmental protection) (Loen, 2018). because of that , company expected could apply draft this in skeleton obey policy government in keep sustainability environment life the place company operate the business through disclosure reporting accountancy environment (green accounting).

Triple Bottom Line Theory (TBL)

Consequence from birth green accounting discourse in the end bring up the concept of Socio Economic Environmental Accounting (SEEC) which is a explanation short about the triple bottom line theory where reporting accountancy to public no just covers performance economy but also performance environmental and social . (Musyarofah , 2013). Profit, Planet and People or in knowledge accountancy common called with the Triple Bottom Line which is thoughts that have been develop quite a while in Europe . Triple bottom line theory , profit means company must focus to the benefits and keep continuity life company , people mean company must have commitment to Public for give the true benefit , while the planet means all activity company related close with environment life (Yanti and Rasmini , 2015).

Sustainability Development Goals (SDGs)

Sustainability Development is frequent solutions _ campaigned to company to stay operate with guard sustainability environment and pay attention aspect social surrounding for future life _ with destination for Fulfill needs generation now without reduce ability next generation _ coming (Global Reporting Initiative, 2013). The Sustainability Development Goals (SDGs 2045) are a global development program that has destination for welfare world community and preserve nature for creation sustainable development _ through 17 destinations important that is , without poverty ; without hunger ; life healthy and prosperous ; education quality ; gender equality ; water and sanitation clean ; energy clean and affordable ; profession worth and growth economy ; industry , innovation and infrastructure ; decrease gap ; city and community sustainable ; responsible consumption and production _ answer ; handling change climate ; ecosystem sea ; ecosystem land ; peace , justice and institutions strong ; and partnership for reach destination (idcludhost.com, 2019).

Green Accounting Based on Triple Bottom Line Theory for Sustainability Development Goals

Green accounting is methodology for evaluate costs and benefits from a activity for reduce impact environment . Implementation from draft this could conducted through the triple bottom line theory (Omimi and Kingley , 2013; Onyali and Innocent, 2014) namely the planet (environment) namely company must join as well as in guard sustainability environment life and diversity life ; profit (profit) is impact the resulting economy from existence company ; people (human) means company must have commitment to Public for give real benefits . _ Constitution Number 23 of 1997 concerning Management Environment Life state that in skeleton make use of source power natural for advance well-being general need held development insightful sustainable _ environment life so that ensure ability , welfare and quality life generation now and in the future . because of That is , the application of green accounting in company for guard environment social based on the concept of triple bottom line theory must be walk for company could Keep going continues . because of that , accounting have role in effort for support development sustainable . Accountant especially green accounting is expected capable for support development sustainable company through management costs environment .

Study Previous

Based on results analysis researcher show that studies regarding green accounting based on the triple bottom line theory has been many done , however no use perspective of sustainability development goals. For example , the effect of green accounting and performance environment to profitability companies (Rizal, Chasbiandani , and Satria, 2019); reporting cost environment as tool help for taking decision management environment (Agustia , 2010); influence implementation accountancy environment to performance environment (Burhani , 2014); influence application

accountancy environment to performance environment (Dewi , Nurleli , and Lestari, 2017); impact of green accounting on and performance environment to profitability (Putri, Ayu, Hidayati , and Amin, 2019).

METHODOLOGY

Study this is study exploratory with approach qualitative for analyze implementation of green accounting based on triple bottom line theory for sustainability development goals in the district Bireuen . Data collection is carried out through cross sectional study with unit of analysis is company manufacturing in District Bireuen . The data sources used are primary and secondary data . Primary data obtained through semi - structured interview conducted to part environment , CSR and finance . While secondary data obtained through studies literature like report finance , journals and books .

Data analysis performed by descriptive and exploratory with method qualitative based on Miles and Huberman's approach that can conducted through four stages . Stages first is To do data collection regarding implementation of green accounting based on triple bottom line theory for sustainability development goals in the district Bireuen through interviews and documentation. Next conducted data reduction for describe , Method or method for reach goals that have been set written no more than 600 words. this part be equipped with flow chart research that will done During proposed time. Research chart must made by intact with clear stages, everyone stages for reach outside along with indicator targeted achievements . In part this must also be explained each member 's duties proposer in accordance stages proposed research . simplify , and group data by topics problem study so that could served as something information that will give possibility withdrawal conclusion and conclusion decision . Study it also uses technique triangulation sources of data and theory .

RESEARCH RESULTS AND DISCUSSION

Effort handling from impact environment that has caused naturally will Secrete cost for company that alone . Research results show that the term green accounting is issue new for company, however for cost to environment from company alone has Secrete related costs with environment like planting tree, management trash so as not impact bad to environment. Application of green accounting in companies manufacturing in District Bireuen in general has held with Secrete cost repair environment around company, but on the part of accountancy still use accountancy unconventional yet accommodate activities that have been conducted to environment so that no there is disclosure on report finance . Company in operate activity already a must for notice the impact that will produced , where company must notice existing conditions that is system score company congruent with system values in society wide . Existence balance Among system score that, of course will give impact to company that is company get legitimacy from Public as form from eco-efficiency . Manufacturing company in County Bireuen permanent notice aspect environmental, social and fixed profit achieved for support continuity company. Through application of green accounting is expected sustainability environment could awake , because with apply green accounting, then volunteer company will obey policy government in effort preservation environment. Based on results interview, following a number of costs that have been issued company to preservation environment.

Table 1. Cost Manufacturing Company Environment in the District Bireuen

No	Cost
1	Cost training employee
2	Cost cycle repeat
3	Cost audit activity environment
4	Cost management and disposal trash / waste
5	Cost permission
6	Cost license utilization waste
7	Cost management waste
8	Cost extermination waste

Based on results research found by researchers so could concluded that company manufacturing in the district bireuen has Secrete costs to environment. Activity environment that has conducted like processing waste, cost monitoring environment , cost training employee , cost cycle repeat , charge audit activity environment. With Thus , the application of green accounting has not maximum because expenses incurred to environment no detailed by clear on the report finance and still merged with another load . This thing because company no is company open so that activity to environment and sustainability a company be delivered by direct to investors. Understanding against green accounting in companies manufacture more many directed towards implementation related activities with environment without knowing meaning from the application of green accounting alone , so Thing this rather wrong between them . Efforts made not yet reflect true green accounting . However , from activities carried out by the company from side

environment , economy and social already could said support development sustainable , only just disclosure the accounting need for explained and detailed by good not to hidden

CONCLUSION

Manufacturing company in County Bireuen not yet have good understanding regarding green accounting, however costs used for preservation environment related with green accounting. Besides that , the company is still use presentation report by conventional and simple so that not yet show existence reporting costs preservation environment in a special post regarding green accounting. Study this will give implication that disclosure cost environment in the company manufacture will push company in increase transparency environment , improve commitment company in effort repair environment so that could realize the sustainability development goals, the application of green accounting will support company in increase image good in society so that could produce competitive products . Manufacturing company in County Bireuen expected could report costs environment by detailed to in report finance so that could realize transparency in environmental fund management .

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