

Green Accounting In Village-Owned Business Entities Using Environmental Accounting

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Abstract

The process of finding, recognising, measuring, presenting, and disclosing all corporate expenditures made to enhance environmental quality by preventing, mitigating, and even avoiding negative environmental impacts is known as "green accounting." Researchers at BUMDES Banyuresmi conducted an investigation of environmental accounting (green accounting) with the aim of figuring out how environmental accounting was applied by BUMDES to waste management. This inquiry makes use of a descriptive approach. Interviews and documentation were both employed as data collection methods. The analysis of the data was qualitatively descriptive. The results show that BUMDES Banyuresmi has implemented environmental accounting, which entails five processes for allocating costs associated with waste management: identification, recognition, measurement, presentation, and disclosure. Thoughts for future concerns are needed because the presentation and disclosure phases do not follow generally accepted accounting principles.

Key Word : *green accounting*, Accounting environment, BUMDES.

INTRODUCTION

Mistakes as BUMDes One corporation was anticipated to be capable of providing a social or corporate social responsibility (CSR) response that was not nearly sufficient when reporting to the community. Everyone in the hamlet is entitled to join the BUMDes and profit from its activities. Community has the right to include capital (investors) in accordance with the principal BUMDes characteristic that is own capital company. This capital is sourced from the village to the tune of 51% and from the general public to the tune of 49% through capital participation (shares or shares). Besides Depending on the business sector that BUMDes operates in, the community has the right to become a supplier in addition to being investors. BUMDes must be administered by public village concerned and administration held in a manner distinct from the village government due to its inclusive nature. The inclusiveness of BUMDes can, however, be expanded in accordance with any relevant village regulation.

BUMDes serve as a social (social institutions) and commercial (commercial institutions) institution and are a cornerstone of economic activity in a village. As a social institution, BUMDes is an operational institution, which means it collects patterns or approaches that are required by the society in question (Wijanarko, 2012). Currently, the company, and specifically BUMDes, must contribute to efforts to prevent environmental contamination, namely by using an accounting environment. Draft According to Wijanarko (2012), "green accounting" is an accounting paradigm that involves a reporting

strategy that addresses three (three) different aspects: reporting on social issues, reporting on the environment, and reporting on financial matters. With the implementation of the green accounting, it is envisaged that a company's reporting will be more distinctive, detailed, and good in both financial and non-financial aspects.

RESEARCH RESOURCES

Accounting Draughts For Social, Environmental, And Environmental Accounting

According to the United States Environmental Protection Agency's (US-EPA) definition of environmental accounting, "Greens accounting is identify and measuring the cost of environmental materials and activities and using this information for environmental management decisions." The goal is to identify and work to reduce the harmful environmental effects of systems and activities (Memorandum USEPA, 1995).

The US-EPA further clarified that it divides accounting terminology into two main issues, with an accounting environment being a cost that directly affects a corporation as a whole. Second, the accounting environment is a cost to the individual, the general public, and the environment that the corporation cannot directly control or account for.

Village Owned Body Shop (BUMDes)

Minister based on Regulation According to Country Number 39 year 2010's Body Business Owned by Village (BUMDes) section, BUMDes is an endeavour village that was created by a government village, with capital provided by the government village and public management. Articles 87, 88, 89, and 90 of Law No. 6/2014 on Villages are among the legislation and regulations that Formation BUMDes has established. Paragraph 87 of Article (1) Villages may form Village Owned Enterprises, also known as BOOM Villages, (2) BOOM Villages are managed with Spirit kinship and mutual collaboration, and (3) BUMDes may operate companies in the field economy and/or in general services in compliance with statutory requirements and invitations.

Chapter 90 states that the government, government area province, government area regency/city, and government village push development of BOOM Village by providing grant and/or capital access, providing technical support and market access, and giving BOOM Village priority when managing the village's power supply. Temporary That chapter 87 explanation paragraph In UU No. 6/2014, the village is mentioned in relation to BOOM Village, which was established by the government in order to fully use the institutional economy, natural and human power sources, as well as all other economic potential. Specific body laws as corporation limited, cv, or cooperative cannot be compared to BUM Desa.

BOOM Village is also capable of performing trade, service, and other economic development tasks. Object of Establishment Here, BOOM Village is referred to as a village-level organisation that offers products and services to meet the needs of its residents. Body This is necessary for the economy and society to function; BOOM Village cannot be sustained by pursuing merely profits.

Green Accounting, The Accounting Environment, And BOOM Village

Referring to the goal of creating BUMDes, which is intended as a village-level organisation that offers services and products to suit the needs of village people. This body demanded that the economic and social systems run. improving the economy through business villages This won't necessarily have an immediate negative influence on society. Utilisation resource For rent, to turn into a tourist attraction, or to empower the locals to create cottage industries that are coordinated in a level village will worsen the

environment.

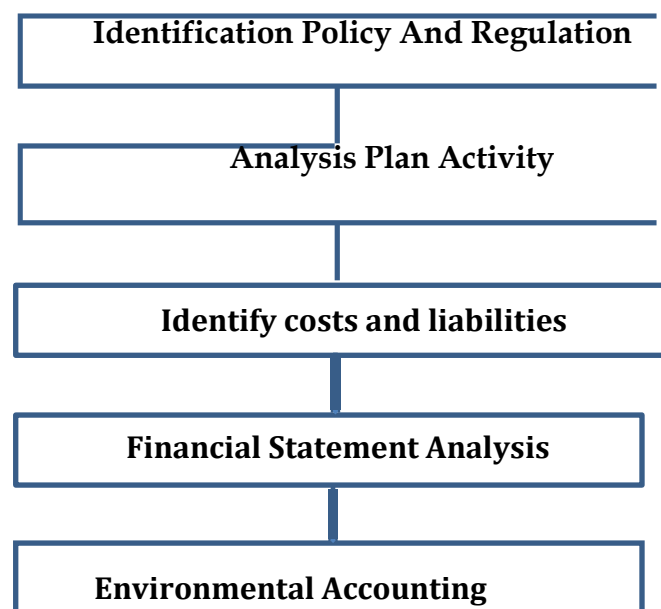
Accounting concepts will be identified in the BUMDes environment using a one-cycle accounting process that starts with process identification and ends with final disclosure. Good cost nor income associated to the environment and social issues are the topic of this account. The topics of cost accounting and management accounting will be discussed from the standpoint of financial accounting. Eventually, an embodiment from the accounting environment will result in a draught of green accounting with holistic one-cycle accounting. Good financial and non-financial aspects

MECHANICAL STUDY

Study This research is descriptive and qualitative, with the goal of learning more about the factors being researched at the time (Susanti, 2014). In this study, we observe BUMDes Village Banyuresmi before conducting an interview to get information about reporting finances related to the environment. Following that, deeper excavation data will be presented. Three methods of data collecting are used in the study: interviews, observations, and inductive data analysis. examination will shift from a unique or specific finding made in the field to a general conclusion that emerges from the examination of data based on the theory that was employed. Technique The phases used in this data analysis are: data collection, data reduction, data presentation, conclusions, and recommendations.

RESULTS AND DISCUSSION

Discussion of the BUMDES Banyuresmi application accounting environment using phases analysis It is shown in image 2. The following is how "Stages Analysis Application Accountancy Environment" was presented:



Picture 2. Stages Analysis Application of Accounting Environment

Identification Rules And Policy

The incorrect BUMDes is BUMDes Banyuresmi, which is located in Regency South Garut Lampung. Government Regency South Garut is putting forth Plan Development Period Intermediate Area (RPJMD) Regency South Garut Year 2017–2022, which is related to environmental policy and regulations. According to this document, "compilation RPJMD Regency South Garut Year 2017–2022 Also must For done Study Environment

Strategic (KLHS) in accordance mandate of the law Number 32 Year 2009 about Protection And Management Environment Life."

Regulation Government Number 46 Year 2016 regarding System Method Administration Study Environment Life Strategic through mechanism between other assessments affect policy, plan, and/or programme to condition environment life. Process making and execution of KLHS RPJMD in compliance with this regulation. Current environmental issues include the increase of domestic and international garbage as well as good garbage. Waste management initiatives can be carried out using household waste reduction initiatives, which are waste generators in the community. One approach that has been used is the use of group public processor garbage.

BUMDES Banyuresmi is the incorrect BUMDe who oversees the garbage collection business unit that begins operations in 2018 for operational activity processing garbage and in 2017 for infrastructure. The activity involves trash collection from homes, businesses, and agencies with monthly fines of up to IDR 20.000,- for households and IDR 30.000,- for businesses. Garbage will subsequently be transported to the shelter, sorted into organic, plastic, and glass waste.

Standard Accountancy Finance (SAK), which is a regulation controlling accounting that uses the statement standard accountancy finance (SFAS) to define the scope of financial accounting, was released by Bond Indonesian Accountant (IAI). Regarding presentation report finance paragraph 14, it is stated on PSAK No. 1 in relation to the impact accounting environment from company activity that "Multiple entities Also present, of financial reports, reports on the environment life And report mark plus, specifically for industry Where factor environment life is significant."

Analyse Plan

Using the RPJMD paper as a basis Environmental management efforts must be made as well. Programme management environment has begun for the ninth year with the formulation of proposals for housing and garbage sorting. In February 2018, efforts were made to reach out to the local community in order to educate the populace about environmental consciousness.

Current endeavour Reduction of garbage at the source of production, primarily the household, is what is being handled and planned. False. Forming a community for waste management is one way to reduce trash in the environment. Group processing of plastic trash has resulted in a number of products with a substantial market value. Composting is the current procedure used for organic waste. Grant funding has been used to build the infrastructure for processing compost. Processing glass waste for can processing or recycling returns for cans with a profit is another aspect of planning.

Identification Of Costs And Environments Of Obligations

Obligation To Pay Expenditure Period Front For Repair Damage Environment Which Has Occurred Because Incident, Activity, or Transaction Period Then or For Compensate Third Party Which Suffer Damage, Including Not Quite Enough Responsible Environmental Contingency Which Depends On Incident or No Happening One or More Incident Period Front Which No Certain or To Compensate Third Party Which Has Suffer Damage The (Sunitha, 2015).

This is a duty from BUMDES Banyuresmi Since it just began in 2018, expenses are not yet being allocated taking into account the programme management environment. As a result, the spending that was made at that time used to build infrastructure.

Financial Statement Analysis

Based on comparisons to reports, BUMDES Banyuresmi According to this, BUMDES Banyuresmi makes a number of reports regarding proper finances for businesses of the kind covered by save borrow, mixer machine rental, business photocopy, management trash, and BUMDes That Alone. relating to management garbage This BUMDES Banyuresmi has not yet completed reporting all financial information, including the balance sheet, ledger, journal, current cash, and related reports.

However, BUMDES Banyuresmi only produces a limited number of financial reports that are clear and succinct in their presentation of cash distribution and report receipt. New do business by BUMDES Banyuresmi with separate notes For units business management trash in August 2018, with monetary support as high as Rp3.000,000. Meanwhile, activities previously socialisation education trash awareness of IDR 650,000, - using cash from BUMDes so also buy vehicle carrier trash as high as Rp26.150.000,- using cash from BUMDes.

Therefore, the management business unit's records are garbage, not mentioning the expenditures. While the cash that was just now made came from the garbage that was forced on the house ladder, agencies, and industries that were eager to work the same. Magnitude punishment is IDR 20,000 for households and IDR 30,000 for businesses and government institutions. BUMDES Banyuresmi maintain records in line with the transactions that take place. Despite the fact that recording is still straightforward, presentation-separated report management is garbage. BUMDES Banyuresmi has expressed concern over the given information management environment as a result of this.

Treatment Accounting Setting

A View Of The Accounting Environment From A Facet User

Accounting finance, accounting management, and accounting cost are three user-facing aspects that can be identified in the accounting environment (Kusumaningtyas, 2013). Discussions about this subject that can be found in BUMDES Banyuresmi This is what happens:

1) Accounting Finance

Accountability reporting environment is realised by referring to A process accountability to user external in context accountancy finance. Environment of reporting accountability This fits with the basic principles of accounting. In the BUMDES Banyuresmi accounting system, external elements from the user side manifested as notes that were specifically used for managing trash and kept apart from other BUMDes transactions. Even though the presentation on notes uses a still-simple cash-in and-cash-out method, it already meets user accountability for providing false information regarding activity management.

2) Accounting and Finance

The term "accountancy environment" in the context of "accountancy management" refers to a process where management or a party internal to the organisation makes decisions. This process involves taking into account investments, capital, performance reviews, and programme development related to the environment. At BUMDES Banyuresmi accountancy environment, internal user side in the fetch decision has already seen will developed processing waste organic into fertiliser compost, processing waste plastic which managed by group woman farmer into products worth plus, as well as to ahead will be developed processing waste glass For can worth plus.

3) Accountancy Cost Accountancy cost in the context of accounting referred to expenses for determining process costs that management will be held responsible for on

processes businesses that run. On BUMDES Banyuresmi accountancy environment, accountability cost can be viewed on determination magnitude rates retribution And determination cost which issued in programme management environment. Identification, Admittance, Measurement, Presentation, and Disclosure. According to framework conceptual reporting finance, process formation posts in report finance will cover process identification, confession, measurement, presentation, and which final disclosure. Draught accounting environment is an effort to reveal cost-cost environment that occurs in an entity generally.

Identification

Process identification in this context refers to expenses or income that are related to the management environment. On BUMDES Banyuresmi identification cost, maintenance costs for garbage collection vehicles and power work carriers are covered, however money from restitution transporting trash from houses, businesses, and agencies is not. Fees that were noted as part of the cost environment on BUMDES Banyuresmi were IDR 978,000. While environmental income, which was listed as Rp 510,000 in revenue,

Confession

When a transaction satisfies certain requirements, it is said to have been confessed. This confession will be stated in words or as a monetary sum and recorded on financial accounts. At BUMDES Banyuresmi, expenses are recorded as they are spent, and related income is recorded as payment for damages is received. BUMDES Banyuresmi adhere confession cash base or confess cost And income moment cash actually Already go out and enter, as a result, may be said.

Measurement

According to the Basic Framework for the Preparation of Financial Statements, measurement is the process of figuring out how much money will be spent when certain report finance aspects are acknowledged and noted. BUMDES Banyuresmi measure and assess costs that are issued using rupiah currency in accordance with the amount at the time the transaction occurs. In any case, utilise one rupiah per unit of money at the time the transaction takes place with income being measured and graded.

Presentation

BUMDES Banyuresmi has provided a report that is separate from managerial garbage. Despite the report's style, which is still a straightforward cash in, cash out, and notes means, it informs the reader that there is a misrepresentation specific to the accountancy context.

Disclosure

According to PSAK 1 presentation of financial statements, disclosure is made to assist the user in understanding how transactions, additional events, and other factors are reflected in the report performance finance that was reported. In relation to this disclosure, because management reports typically take the form of garbage cash inflows and cash outflows, PSAK notes on financial report notes often contain non-visible disclosures. However, BUMDES Banyuresmi create annual performance reports that contain data on load and performance that has held. Included in the report was the performance management garbage, which led to the business BUMDes of the wrong unit.

CONCLUSION

Based on the findings of the study's results discussion, BUMDES Banyuresmi owns a business unit management waste that is currently in the early phases of development. In accordance with law or policy, BUMDES Banyuresmi has operated and entrusted RPJMD with waste management. In addition, BUMDES Banyuresmi has compiled a report that is related to environmental impact in line with PSAK 1 regarding presenting reporting financial. Even while the record is still straightforward, the presentation-separated report management is garbage. This has demonstrated BUMDES Banyuresmi's concern in providing information pertaining to the management environment. The identification, recognition, measurement, and presentation accountancy environments have been satisfied by BUMDES Banyuresmi. Regarding disclosure, notes on report finance have not yet been completed; however, report performance BUMDes have.

Conceptually, environmental accounting has been a problem up until incorporation in the RPJMD, which is level government. Will but, in a way that is still unclear in the accounting environment. Optimisation of the application accounting environment ultimately depends on policy, source power, and infrastructure preparedness from the performing organisation.

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