

Implementation Model of Environmental Accounting in Bumdes Pandawa Jaya to Realize Green Accounting

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Abstract

Environmental Accounting or Green Accounting is a term related to the inclusion of environmental costs in the accounting practices of companies or government agencies. The goal to be achieved in implementing environmental accounting is to carry out activities from the perspective of benefits and costs in order to increase the efficiency of waste management. These environmental costs are also integrated into business decision making and communicated to stakeholders, so that there is a need to allocate costs related to environmental conservation activities. This research aims to describe the implementation of Environmental Accounting at Bumdes Pandawa Jaya in Rengaspendawa Village which is implemented by Bumdes Pandawa Jaya. This research uses a qualitative method with a descriptive approach. Data collection techniques are carried out by means of observation, interviews and documentation. The research results show that BUMDES Pandawa Jaya has not implemented environmental accounting explicitly but only implemented environmental accounting implicitly through the waste management unit by incurring costs aimed at the environment. The implementation of environmental accounting is not yet optimal because costs incurred on the environment are not clearly detailed in the Bumdes financial reports and are still combined with other expenses. This is because Bumdes still uses a conventional or general accounting system which only classifies Bumdes performance income and expenditure, so that environmental costs are not visible.

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1. Introduction

Accounting is the art of collecting, identifying, classifying and recording financial transactions to produce information in the form of financial reports for interested parties (Oladejo & Yinus, 2020). Its function is to provide an understanding of company finances with the aim of presenting economic information to stakeholders (Abbas et al., 2021). Accounting reports allow observations of changes in a company's finances, as well as assist managers in making decisions for the company's future (Roszkowska, 2021). In addition, the concept of environmental accounting or Green Accounting integrates environmental costs into accounting practices, recognizing their impact on business progress and encouraging sustainable environmental protection (Appannan et al., 2023). This includes adjusting environmental budget funds in company financial statements for better accountability (Sopanah et al., 2023).

Financial reports have the main objective of providing an overview of the company's financial condition and its performance as a guide in decision making (Secinaro et al., 2020). However, environmental costs must be presented separately to provide relevant information for companies in dealing with environmental impacts (Contractor et al., 2020; Sopanah et al., 2023). Environmental accounting aims to increase relevant information for report users, as well as assist companies in managing the environmental impacts resulting from their activities (Dhar et al., 2022; Sulistyan, 2017). The application of the Green Accounting concept is important in

integrating environmental aspects into the company's decision-making process, with the hope of increasing the efficiency of environmental management and minimizing its negative impacts (Ashari & Anggoro, 2020).

In practice, Green Accounting brings significant changes to company reporting by covering social, environmental and financial aspects (Nicholls, 2020). In addition to providing information about environmental costs, Green Accounting also helps in evaluating a company's environmental activities and improving the efficiency of its management (Riyadh et al., 2020). The application of environmental accounting is a guideline for companies in carrying out environmental responsibility, in line with government regulations that require more responsible environmental management (Gunarathne et al., 2021). Thus, the hope of implementing Green Accounting is to preserve the environment while ensuring the continuity of the company's business in the future (Bebbington et al., 2023).

Several studies have been carried out regarding the application of environmental accounting in Bumdes (Sopannah et al., 2023). The first research shows that Bumdes Tajun Village has not fully implemented environmental accounting perfectly, with environmental costs included in the same account in the operating activity report. The second research revealed that Bumdes in Kulon Progo Regency had started implementing environmental accounting, but not yet completely, even though they had prepared separate reports on environmental impacts in accordance with PSAK 1. The third research found that Bumdes Adijaya had implemented environmental accounting with stages of waste management cost allocation, however still needs improvement in presentation and disclosure in accordance with applicable accounting standards. Although this has not been done in the form of notes to financial reports, information related to environmental management has been presented in Bumdes performance reports.

Bumdes, as an economic and social institution in the village, plays an important role in carrying out economic activities and managing the surrounding environment. Based on the legal basis that regulates Bumdes, such as Government Regulation Number 11 of 2021, Bumdes is required to provide services or goods to improve the welfare of village communities. However, the more Bumdes business activities develop, especially those that have the potential to impact the environment such as waste management, the more important it is to implement environmental accounting. In some cases, such as Bumdes Pandawa Jaya in Rengaspendawa Village, waste management efforts are carried out by teams transporting waste that is collected at the Final Disposal Site (TPA) for sorting and processing. However, challenges such as the impact of environmental pollution from burning waste require Bumdes to issue policies that are wiser in handling them.

Bumdes is not only responsible for economic aspects, but also has social obligations, including in terms of environmental protection. Bumdes are expected to demonstrate their social responsibility through reporting related to efforts to prevent environmental pollution, which can be achieved by implementing environmental accounting. In carrying out waste transportation activities, Bumdes is often assisted by youth organizations, but the environmental impact of waste handling remains a major concern. Therefore, Bumdes needs to consider a more holistic policy in managing waste, including environmentally friendly handling efforts such as recycling or using cleaner technology to reduce its negative impact on the environment and surrounding communities.

The reason for carrying out research at Bumdes Pandawa Jaya, Rengaspendawa Village, Larangan District, Brebes Regency, Central Java, is to find out how environmental accounting is implemented at Bumdes Pandawa Jaya in an effort to realize green accounting in Rengaspendawa Village. As well as to describe what the implementation of environmental accounting is like in Bumdes Pandawa Jaya, whether Bumdes Pandawa Jaya has implemented environmental accounting in accordance with accounting standards or not. The aim of this research is to look at the implementation of village government policies in overcoming potential environmental impact problems in terms of the application of the concept of environmental accounting which is a form of managerial responsibility to the community from both financial and non-financial aspects during the process of implementing environmental accounting at Bumdes Pandawa Jaya.

Meanwhile, the research object chosen here is because the village is currently developing in advancing the village economy. This development brings potential risks to the use of village assets and environmental problems such as waste, rubbish, pollution and other environmental impacts. Apart from that, Bumdes Pandawa Jaya is currently developing waste management activities. This research initially looked at village government policies in overcoming these potential problems in terms of the application of the concept of environmental accounting which is a form of managerial responsibility to the community from both financial and non-financial aspects to realize green accounting. It is hoped that this research will provide benefits both academically and practically for researchers and stakeholders.

The aim of this research is to describe the implementation of environmental accounting in village-owned enterprises (Bumdes) to realize green accounting in Rengaspendawa Village, Larangan District, Brebes Regency, Central Java. The results of this research have various uses including theoretical and practical benefits. Theoretically, this research is expected to be able to contribute knowledge to the application of environmental accounting in Village-Owned Enterprises (Bumdes) to realize green accounting, so that it can become a reference for further research. Practically, the results of this research are a source of pride and a benchmark for researchers in increasing their knowledge, and can become reading material, guidance and reference for Widyagama University Malang in carrying out further research related to the same theme. Apart from that, for the Rengaspendawa Village Government, it is hoped that this research will provide inspiration and information in an effort to improve the performance of village government for a better and more advanced future.

2. Methods

This research uses a qualitative method with a descriptive approach, which aims to observe and explore information related to the implementation of environmental accounting at Bumdes Pandawa Jaya, Rengaspendawa Village, Brebes Regency, Central Java. This research was conducted to explain solutions to current problems based on the data presented, as well as to obtain information regarding financial reporting related to the environment. The research location was chosen because Rengaspendawa Village is trying to advance the economy through Bumdes. The data collection methods used include non-participant observation and semi-structured interviews with various related parties such as the Bumdes Director, Treasurer, Secretary, village market business unit, waste management business unit, Village Head, and village community and market traders. Data was also collected through studying documents related to Bumdes activity planning, accounting records, financial reports and other relevant documentation.

Data collection methods used include non-participant observation, semi-structured interviews, and document study. Observations were carried out to observe Bumdes activities related to the environment in Rengaspendawa Village. Interviews were conducted with various related parties such as the Bumdes Director, Treasurer, Secretary, as well as the public and market traders to obtain direct information. Apart from that, data was also collected through studying documents related to Bumdes activity planning, accounting records, financial reports and other relevant documentation. These methods were chosen to ensure the data obtained was accurate and in-depth according to the research objectives.

The data used in this research consists of two types of sources, namely primary data and secondary data. Primary data is information obtained directly from the original source, through an interview and observation process with the Pandawa Jaya Bumdes management in Rengaspendawa Village. This information relates to the application of environmental accounting, including environmental costs from waste from waste management business unit activities and village market business units managed by Bumdes. Meanwhile, secondary data is information sourced from existing records at the company and from other sources, such as Financial Report Note Documents and Rengaspendawa Village Regulations regarding the establishment of Bumdes Pandawa Jaya, as well as books and journals that are relevant to research topics regarding the application of environmental accounting in Bumdes.

Data analysis in this research follows the four stages of analysis techniques described by Sugiyono. The first stage was data collection through observation, in-depth interviews and documentation at Bumdes Pandawa Jaya in Rengaspendawa Village. Next, data reduction is carried out by summarizing the main information, focusing on important things according to the research topic, and looking for relevant patterns or themes. Data presentation is carried out by arranging the data in narrative form to facilitate understanding and organization of the data. The final stage is drawing conclusions, where the results of data analysis are used to answer the problem formulation and produce new findings that may not have existed before. Testing the validity of data in qualitative research is carried out through several techniques, one of which is a trust test using triangulation of sources, techniques and time. Source triangulation is carried out by examining data from various sources such as interviews, archives and other documents to check the validity of the information. Technical triangulation is carried out by comparing data obtained from the same source using different techniques, such as comparing observation data with interview data. Meanwhile, time triangulation is carried out by ensuring the consistency of data at different times or situations through observation, interviews and documentation using the same techniques to ensure the credibility of the data obtained.

3. Results and Discussion

3.1. Results

Rengaspendawa Village, which is located in Larangan District, Brebes Regency, Central Java Province, is taking steps to strengthen its economy by forming a Village-Owned Enterprise (Bumdes) called "Pandawa Jaya" in accordance with Village Regulation number 04 of 2021. Bumdes Pandawa Jaya is a business institution managed by the community and village government with the aim of supporting increased community income. The formation of Bumdes was through village meetings led by the Rengaspendawa Village BPD and the general public, with contributions from figures such as Sumardi, former village head, Sutrisno as the first Bumdes chairman, and Rifai as waste management manager. Even though it initially had 6 business units, only the Waste Management Unit and Village Market Unit were running consistently. Bumdes Pandawa Jaya has also received an award from the Regent of Brebes for initiating the construction of Village Scale 3R TPS in 2019. The establishment of this Bumdes is expected to make a maximum contribution to increasing Village Original Income and overall village economic progress.

Bumdes Pandawa Jaya, which operates in Rengaspendawa Village, has several business units which are also reflected in its organizational structure. First, the Village Market Unit, managed by Iwan Sunaryo, acts as a center of economic activity with 118 stalls which are rented to traders. Bumdes is responsible for market management to maintain the smooth running of economic activities in the village. Second, the Waste Management Unit, led by Sibagyo, aims to create a clean and comfortable village by separating organic and non-organic waste and empowering the community through waste transportation and management. This unit partners with Karangtaruna and Ansor to transport waste from the community, agencies and markets. Retribution rates are determined based on the type of household and agency served. Third, the Tourism Unit, run by Wawan Suherman, is developing Kampung Bengkok Agrotourism with the aim of improving the community's economy and offering new tourist destinations in the village with various facilities such as guava gardens and artificial rivers. Even though it is currently passive, this unit holds joint gymnastics every Sunday. Lastly, the Services Unit managed by Abdullah provides Brilink services to facilitate financial transactions for local communities without having to go to the bank directly, shortening time and minimizing queues.

a. Informant Description

This research uses data obtained from observations, interviews and documentation that are directly related to this research. This research uses primary data obtained directly at Bumdes Pandawa Jaya in January-February 2024. To obtain data and conduct interviews with informants, permits are required in accordance with the provisions of Bumdes Pandawa Jaya.

The subjects or informants in this research consisted of 12 informants to find out the description of the implementation of environmental accounting at Bumdes Pandawa Jaya to realize green accounting in Rengaspendawa Village. With twelve informants and the secondary data that the researchers quoted, they were able to have sufficient information to process. The informant who is the resource person in this research is someone who is directly related to the research object and is also competent in their field in this research. The personal data of the informants are as follows:

Table 1. Informant Data

No.	Name	Information
1	AR	Director
2	ZF	Secretary
3	RP	Treasurer
4	IW	Village Market Unit
5	SO	Waste Management Unit
6	AR	Head of Rengaspendawa Village
7	LA	Village Community (Households)
8	KH	Village Community (Households)
9	KR	Village Community (Households)
10	WT	Community (Market Area Traders)
11	AS	Community (Market Area Traders)
12	LS	Community (Market Area Traders)

Source: Data Processed (2024)

b. Important Informant Questions

Researchers conducted interviews with informants who were competent and understood the research topic being discussed. The informant had also previously been willing to provide clear information to the researcher. In collecting information, researchers conducted interviews directly with the research object. The information that has been obtained by the researcher will later be collected and then compiled so that it can answer and explain the formulation of the research problem. The following are several important statements explained by informants, including:

Table 2. Bumdes General Description Statement

No.	Question	Conclusion Statement
1	Is there a Bumdes business establishment deed?	Based on this statement, there is no deed of establishment of a Bumdes business yet, but related to the establishment of a Bumdes business it is contained in Perdes Number 04 of 2021.
2	Does Bumdes already have a business permit?	Based on this statement, Bumdes already has a business permit in accordance with Perdes Rengaspendawa Number 04 of 2021 in Article 2, but to be clearer, the Bumdes management does not know about this because it only continues from the previous period.
3	Does Bumdes have an appropriate environmental permit for the business?	Based on this statement, Bumdes does not yet have a written environmental permit, but they have obtained direct environmental permits.
4	Does the land area and building comply with environmental permits?	Based on this statement, the Bumdes management does not yet know in detail regarding the land area and buildings because basically they only continue the management from the previous period.
5	What are the sources of income at Bumdes Pandawa Jaya?	Based on this statement, the source of income received by Bumdes only comes from the three business units, namely the village market business unit, waste management business unit and Brilink, FC service business unit.
6	What achievements has been achieved by Bumdes Pandawa Jaya?	Based on this statement, Bumdes received achievements in the form of 2 Award Certificates, namely the Award Certificate for the Initiative and Initiation of the Development of the Rengaspendawa Village Scale 3R TPS

from the Regent of Brebes and the Award Certificate for the 2nd CUP Tournament for the Rengaspendawa Village Youth Organization as Joint Champion. This is a sign that Bumdes Pandawa Jaya has paid attention to the environment so that it was able to receive a certificate of appreciation from the Regent of Brebes.

Source: Data Processed (2024)

Table 3. Important statements from informants regarding the implementation of environmental accounting at Bumdes Pandawa Jaya

No.	Question	Conclusion Statement
1	Have you previously known the term Environmental Accounting or Green Accounting?	Based on this explanation, the terms environmental accounting and green accounting are still foreign terms.
2	Has Bumdes Pandawa Jaya paid any costs to the environment, improving the surrounding environment?	Based on this statement, Bumdes Pandawa Jaya has incurred costs for the surrounding environment.
3	What costs are spent on the environment around Bumdes so that it does not have a negative impact on the environment around Bumdes Pandawa Jaya?	From this statement, Bumdes has also provided or subsidized funds for tourist areas, village markets and also for Bumdes Pandawa Jaya Village.
4	Has Bumdes made efforts to pay attention to the environment around Bumdes?	Based on this important statement, Bumdes Pandawa Jaya has made efforts to pay attention to the environment around Rengaspendawa Village.
5	What efforts have been made by Bumdes Pandawa Jaya in carrying out its activities, so that they have a good impact on the environment?	Based on this statement, it can be concluded that Bumdes carries out its responsibilities so that it can have a good impact on the environment.
6	How do Bumdes manage costs related to the environment so that they continue to run?	Based on this important statement, it can be concluded that the management of costs related to the environment has been regulated with the distribution that has been explained so that Bumdes can also continue to run.
7	Apart from pursuing economic interests, Bumdes also pay attention to the environment? And how does the community in the household area and market area community respond to Bumdes efforts to protect the surrounding environment?	From this statement it can be concluded that Bumdes activities apart from pursuing economic interests, also pay attention to the environment of the Rengaspendawa Village community.
8	Does Bumdes make activity reports regarding environmental costs?	Based on this statement, Bumdes Pandawa Jaya has made a report regarding activities related to environmental costs.

Source: Data Processed (2024)

3.2. Discussion

General Overview of Environmental Accounting at Bumdes Pandawa Jaya

Based on the results of research that has been carried out, it turns out that the management does not yet know about environmental accounting or green accounting. This is reflected in the informant's statement.

"I didn't know anything about the term environmental accounting or green accounting before." (AG-02/02/2024)

"I don't know the term environmental accounting or green accounting, because I've only just heard about it." (ZF-02/02/2024)

"I didn't know the term environmental accounting or green accounting before." (RP-02/02/2024)

From the results of the quotes from the three informants above, in general, Bumdes does not understand environmental accounting. In fact, this term still seems foreign to the informants.

After being given an understanding regarding environmental accounting or green accounting, it turned out that the informant realized that Bumdes also carried out activities related to the environment.

It turns out that after tracing it based on the results of research at Bumdes Pandawa Jaya, they have made several efforts towards the environment and have also incurred costs for activities aimed at the environment as stated by the informant.

"Bumdes Pandawa Jaya itself has spent on environmental costs such as transportation of waste carriers to the TPA (Final Disposal Place) for waste in Rengaspendawa Village which is far from settlements and there is sufficient land available, provision of waste bins or baskets for the people of Rengaspendawa Village, employee salaries and operational environment. Bumdes also pays for cutting grass and repairing lights at the Bangkok tourist spot, even though it is no longer operating as usual because it requires quite a lot of money to operate it. Again, there is only an activity every week, namely group gymnastics led by a gymnastics instructor and given an honorarium by Bumdes as well." (AG-02/02/2024)

"Bumdes also really cares about the environment in the area around the market. I am the village market unit manager who arranges the requirements needed to maintain the cleanliness of the market environment or village market operations, including the salary of 2 additional cleaners in the market and the salary of 1 levy collector. environmental cleanliness which every day asks for retribution from traders in the market area, because indeed all environmental activities for waste management or waste transportation are already taken care of and provided by Bumdes for officers who work in the market area, but the market area also employs additional cleaning staff to collect waste to "Trash disposal sites have been provided in the market for later transportation by cleaning officers or waste transport officers from the Bumdes waste management unit." (IW-02/02/2024)

"It is true that Bumdes is trying to protect the environment around Rengaspendawa Village by paying for costs related to the environment. I am the coordinator of the waste management unit which takes care of the necessary expenses related to waste management so that it does not impact the environment, such as providing bins or waste baskets, supervising "cleaning officers or waste transporters, giving directions or meeting waste units, including recording operational costs for cash in and out or maintenance or repair costs for waste transport vehicles, namely 6-wheeled three-wheeled vehicles, as well as salaries for waste transport employees and waste incineration costs are also recorded." (S0-02/02/2024)

From the results of the quotes from the three informants above, Bumdes Pandawa Jaya has indeed made efforts towards the environment and has incurred costs aimed at the environment, but Bumdes does not really know that actually their environmental efforts and the environmental costs they incur are included in environmental accounting.

In relation to environmental efforts and environmental costs incurred by Bumdes, Bumdes presents reports related to the environment but the recording is still simple as stated by the informant.

"For this reason, all reports regarding activities have been included. "However, for financial reports related to the environment, we are still keeping it simple, the most important thing is that it is easy for interested parties to understand. So far, income and expenditure are still arranged in a simple way, we are also still learning about that." (AG-02/02/2024)

"From my perspective, as a village market unit, the report is still simple, including those related to the costs of levies on the environment in the market area, such as income and expenditure, yes they are there." (IW-02/02/2024)

"So all costs related to the environment have indeed been recorded, but it is still simple in the waste management unit, when it comes to income and expenditure, everything is definitely recorded." (S0-02/02/2024)

From the results of the quotes from the three informants above, basically Bumdes Pandawa Jaya has recorded costs aimed at the environment, but the reports are still simple. Because the Bumdes themselves do not really understand what environmental accounting is like and how.

Implementation of Environmental Accounting in Bumdes Pandawa Jaya

Environmental Accounting or what is known as Green Accounting identifies the costs incurred by companies for the surrounding environment (Ulupui et al., 2020). Basically, it has become an obligation for companies to pay attention to the environment, this has also been implemented by Bumdes Pandawa Jaya which pays attention to the surrounding environment. In carrying out its activities, it is mandatory for Bumdes to pay attention to the impact that will result from its operational activities, where Bumdes must pay attention to existing conditions, namely the Bumdes value system and the value system that exists in the surrounding community. This has been implemented by Bumdes Pandawa Jaya which continues to pay attention to environmental aspects to support the sustainability of Bumdes in the future. In other words, Bumdes Pandawa Jaya continues to strive to maximize Bumdes profits (profits) in line with the aim of providing benefits to the environment. Economic responsibility by generating maximum profits for the company must be in harmony or balance, so it is not an entity that only operates for its own interests but must provide benefits to stakeholders. Where Bumdes needs to build good relationships with all stakeholders. Based on the results of interviews that have been conducted, there are several efforts that have been made by Bumdes Pandawa Jaya towards the environment, including:

Table 4. Efforts made by Bumdes Pandawa Jaya towards the environment

No.	Information		Efforts Made by Bumdes
1	Prevention Activities		Bumdes carries out outreach to the village community to protect the environment, socializes waste management to janitors or waste carriers and transports waste in market areas, households and agencies, provides rubbish bins or waste baskets and plants trees on the main roads of Rengaspendawa Village and at the Kampung Bending tourist spot. .
2	Activity	Detect environment	BUMDES supervises running business units such as village market units and waste management units through the management or each unit coordinator so that operational activities do not have a negative impact on the environment.
3	Internal Activity	Failure	Repair or maintenance of waste transportation vehicles.
4	External Activity	Failure	Management or sorting of organic and inorganic waste, burning and burying waste that has been transported to the TPA (Final Disposal Site).

Source: Data Processed (2023)

The activities that have been carried out by Bumdes Pandawa Jaya in an effort to preserve the environment have indeed resulted in costs for Bumdes, but this will still be carried out by Bumdes Pandawa Jaya because it is the obligation for Bumdes to maintain its environment so that it remains sustainable and can also carry out activities without having to damage it. surrounding environment. The role of environmental accounting or green accounting is needed in a company, including Bumdes, in disclosure. Therefore, environmental preservation will be achieved by paying costs related to the environment. Environmental treatment at Bumdes Pandawa Jaya in paying attention to environmental problems, as a form of responsibility to related parties or stakeholders. Therefore, the treatment of environmental accounting at Bumdes Pandawa Jaya is as follows:

a. Identify environmental costs

The following are the activity costs that have been incurred by Bumdes Pandawa Jaya for environmental management:

Table 5. List of environmental costs for Bumdes Pandawa Jaya

No.	Name Environmental costs
1	Transportation costs (BBM) for transporting waste to the landfill
2	Salary costs for janitors or trash collectors
3	Environmental operational vehicle service maintenance costs
4	Cost of providing waste baskets for the environment
5	Cost of burning waste at the landfill

Source: Data Processed (2023)

b. Recognition of Environmental Costs

In Bumdes Pandawa recognizes these cost elements when these costs occur in environmental efforts. Likewise, income is recognized when the results of environmental levies are received. Financing is carried out every month and totaled at the end of the monthly period to be reported to Bumdes. So it can be said that Bumdes Pandawa Jaya adheres to cash basis recognition or recognizes costs and income when they actually come in and out.

c. Environmental Cost Measurement

Bumdes Pandawa Jaya measures and assesses the costs incurred using rupiah monetary units in accordance with the reference for the realization of costs in the previous period and the amount when the transaction occurred. Likewise, income is measured and assessed using rupiah monetary units according to the amount when the transaction occurs.

d. Presentation of Environmental Costs

Bumdes Pandawa Jaya has presented a separate report relating to waste management for the environment. Even though the report format is still simple in the form of income and expenditure as well as records of facilities, Bumdes has made a report related to waste management for the environment, showing that Bumdes Pandawa Jaya cares about the surrounding environment.

e. Environmental Cost Disclosure

The implementation of environmental accounting at BUMDES Pandawa Jaya based on the environmental activities carried out has incurred environmental costs, but costs related to the environment are hidden and not detailed or not visible in the BUMDES financial reports. Because Bumdes records still use conventional accounting.

The role of environmental accounting is a government guideline given to business entities that produce waste so that they can make efforts in controlling pollution and damage to environmental functions, which includes prevention, mitigation and restoration. Bumdes that are required or not will be better when they implement environmental accounting or green accounting. Current accounting practices have limitations, namely that conventional reporting only measures and discloses the financial position (balance sheet), the company's financial performance (financial reports), the company's financial behavior through reporting changes. financial position (Belkai, 2000 in Sambharakreshna, 2009). So it can be concluded that the ultimate goal of the accounting process is to produce formal reports such as the financial reports presented by Bumdes Pandawa Jaya and not to present environmental accounting reports. However, the limitation of conventional reporting is that it cannot provide important information about company productivity involving the environment.

All types of businesses, whether business or non-business, must be able to preserve nature as a form of environmental responsibility. Considering that currently companies are not only required to generate profits alone but also must pay attention to environmental responsibilities. Bumdes Pandawa Jaya in carrying out its operational activities certainly pays attention to environmental preservation. This is because companies must pay attention to the value system in the company which must be balanced with the value system in society, so that it has an impact on the existence of Bumdes, operational stability and ultimately profitability. The activities carried out are indeed part of the Bumdes commitment. This is also expressed as a commitment that must be implemented by Bumdes to maintain its existence and as a feedback between Bumdes and the environment and society.

Bumdes does not only operate for personal gain, but must also benefit other people or the surrounding community. Bumdes Pandawa Jaya is committed to treating employees ethically and fairly and providing fair compensation, and Bumdes Pandawa Jaya has done this by providing salaries that are in accordance with their competencies and field of work. If a Bumdes wants to be declared a responsible Bumdes, the first thing that needs to be done is to know all the negative and positive impacts of its operations. After that, the negative impact is minimized through management. If the negative impacts cannot be eliminated, then the activities listed in the report must be compensated for, while the positive impacts must be maximized. This research is in accordance with research by Adnyana (2017) which states "The results of the research show that there is no special treatment for environmental costs in Bumdes Tajun Village. Tajun Village Bumdes through the TPST unit only applies normative environmental accounting, so it can be said that Tajun Village Bumdes has not implemented environmental accounting perfectly." And this research is in line with research by Wulandari (2019) which states that "The results of this research show that Bumdes in Kulon Progo Regency, Yogyakarta, has implemented environmental accounting but not completely because in the end it depends on policy, human resources and the readiness of the entity's infrastructure. executor."

4. Conclusion

Based on the research results found by the author, it can be concluded that Bumdes Pandawa Jaya has not implemented environmental accounting explicitly but only implemented environmental accounting implicitly through the waste management unit by incurring costs aimed at the environment. Such as environmental activities that have been carried out, namely waste management, transportation costs (BBM) for transporting waste to the landfill, salary costs for employees of cleaning staff or waste carriers, maintenance costs for servicing environmental operational vehicles, costs for providing waste baskets for the environment, costs for burning waste at the landfill. Thus, the implementation of environmental accounting is not optimal because costs incurred on the environment are not clearly detailed in the financial statements and are still combined with other expenses. This is because Bumdes Pandawa Jaya still uses a general accounting system which only classifies Bumdes performance income and expenditure. This is visible in the Bumdes financial reports, so these costs become hidden, as do other costs. This is because companies or Bumdes still use conventional accounting, so environmental costs are not visible.

Understanding of environmental accounting at Bumdes Pandwa Jaya is mostly directed at implementing activities related to the environment without knowing the meaning of implementing environmental accounting itself, so this is somewhat wrong among them. Judging from the efforts that have been made by Bumdes Pandawa Jaya and from the cost activities incurred by Bumdes whose aim is for the environment, it turns out that Bumdes can actually be said to have implemented environmental accounting but only implicitly or only fundamentally and not entirely because of the costs involved. related to the environment is not visible and is still hidden, which means that Bumdes Pandawa Jaya automatically cannot fully realize green accounting. It's just that the accounting disclosures need to be explained and detailed properly so that you can understand the activities carried out by the Company or Bumdes. Publication of environmental cost reporting will function well as a basis for Bumdes Pandawa Jaya in fulfilling its responsibilities towards the environment and transparency to stakeholders.

This research has limited time for informants to be interviewed, due to busy activities at the beginning of this year at Bumdes. So researchers must really maximize research when interviewing informants or sources. However, the researcher tries to ensure that this research can describe the data obtained well and accurately according to the actual situation.

Based on the results of the analysis and discussions that have been carried out, there are several suggestions for existing limitations for future improvements, including: 1) Bumdes "Pandawa Jaya" is expected to report its environmental costs in detail to meet the needs of stakeholders. This needs to be done as a part of the Company's responsibility for its operational activities so that they can run well in the future. 2) It is hoped that for further research, it will be

more in-depth in carrying out discussions regarding how to implement environmental accounting in Bumdes (Village-Owned Enterprises) both using the same method and using different methods.

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