

## **ABSTRAK**

### **ANALISIS PENERAPAN *GREEN ACCOUNTING* UNTUK MENGETAHUI *ENVIRONMENTAL COST EFFICIENCY* (Studi pada PT Coca Cola Bottling Indonesia Tanjung Bintang Lampung Selatan)**

**Oleh**

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Penelitian ini bertujuan untuk mengidentifikasi penerapan konsep *green accounting* yang dilaksanakan PT Coca Cola Bottling Indonesia Tanjung Bintang Lampung Selatan berdasarkan proses program pengelolaan lingkungan dan aktivitas sosial perusahaan. Penelitian ini juga berupaya mengidentifikasi perlakuan akuntansi atas alokasi biaya lingkungan dan sosial sebagai model pelaporan sukarela (*voluntary report*) berbasis *green accounting* yang berpedoman pada ISO 26000 untuk mengetahui persentase nilai efisiensi biaya lingkungan dalam menciptakan keefektifan alokasi biaya untuk program lingkungan dan sosial perusahaan serta mewujudkan *sustainability* perusahaan, kualitas kinerja lingkungan, dan peningkatan *economic benefit*.

Metode yang digunakan dalam penelitian ini adalah studi kasus jenis *multiple case (holistic)*. Hasil penelitian ini menunjukkan bahwa perusahaan telah

menerapkan konsep *green accounting* walaupun alokasi biayanya belum disesuaikan dengan jenis kategori biayanya. Penelitian ini menghasilkan pelaporan biaya lingkungan dan sosial yang menunjukkan bahwa persentase alokasi biaya lingkungan dan sosial pada perusahaan yang diteliti terjadi alokasi biaya yang efisien dan efektif dari kurun waktu 2015-2017.

Hal ini didasarkan atas faktor pengelolaan lingkungan yang menggunakan teknologi tepat guna dan modern, pengolahan limbah daur ulang melalui 3R (*reduce, reuse, recycle*), serta komitmen program *Corporate Social Responsibility* yang dilaksanakan perusahaan. Dari nilai efisiensi biaya lingkungan ini kemudian dialokasikan untuk alokasi biaya program sosial yang menjadikan biaya ini semakin efektif. Hal ini tentunya menjadikan perusahaan memperoleh kualitas *environmental performance, image, and economic benefit* yang semakin baik serta mempermudah *branding* produk perusahaan ke seluruh masyarakat. Selanjutnya, bagi pihak manajer penting sebagai pengambilan keputusan dalam mencapai *sustainability* bisnis perusahaan yang semakin baik dalam jangka panjang dan memberikan kepuasan bagi *stakeholder*.

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**Kata Kunci :** *green accounting, voluntary report, ISO 26000, efisiensi, 3R (reduce, reuse, recycle), corporate social responsibility, environmental performance, economic benefit, stakeholder.*

## **ABSTRACT**

### **ANALYSIS OF IMPLEMENTATION OF GREEN ACCOUNTING TO DETERMINE ENVIRONMENTAL COST EFFICIENCY (Study on PT Coca Cola Bottling Indonesia Tanjung Bintang Lampung Selatan)**

**By**

**Ilham Arif Wijaya**

This study aims to identify the application of the green accounting concepts implemented by PT Coca Cola Bottling Indonesia Tanjung Bintang South Lampung that is based on the process of environmental management programs and corporate social activities. This study also attempts to identify the accounting treatment of environmental and social cost allocation in voluntary report as a green accounting model based on ISO 26000 to determine the percentage of environmental cost efficiency values in creating the effectivity of cost allocation for corporate environmental and social programs and realizing company's sustainability, quality of environmental performance, and improvement of economic benefits.

The method used in this study was a multiple case (holistic) case study. The results of this study indicate that the company has applied the concept of green accounting even though the allocation of costs has not been adjusted to the type of cost category. This study resulted an environmental and social cost report showing the percentage of environmental and social costs allocated by the companies under study that occurred as an efficient and effective cost allocation from the 2015-2017 period.

That was based on environmental management factors that use appropriate and modern technology, processing recycled waste through 3R (reduce, reuse, recycle), as well as the commitment of the Corporate Social Responsibility program implemented by the company. From that value of environmental cost efficiency, the values then was allocated to the cost allocation of social programs that made these costs more effective. This certainly makes the company obtain better quality environmental performance, image, and economic benefits, as well as facilitate the branding of the company's products throughout the community. Furthermore, it is important for managers to make decisions in achieving the sustainability of the company's business that is getting better in the long term and providing satisfaction to stakeholders.

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**Keywords** : green accounting, voluntary report, ISO 26000, efficiency, 3R (reduce, reuse, recycle), corporate social responsibilty, environmental performance, economic benefit, stakeholder.