

IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING AT PT SLJ GLOBAL TBK SAMARINDA

Wahyu Firmansyah¹

Faculty of Economic and Business, Universitas Mulawarman
wahyuf48@gmail.com

Yoremia Lestari Ginting²

Faculty of Economic and Business, Universitas Mulawarman
ginting.yoremia@feb.unmul.ac.id

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Abstract— This research aims to examine the recognition, measurement, presentation, and disclosure related to waste management activities as a form of environmental accounting at PT SLJ Global Tbk Samarinda. The research utilizes a qualitative research method with descriptive analysis, supported by primary data sources in the form of interview results and secondary data in the form of financial reports and company activities related to waste management. The informants in this research consist of staff from the accounting and safety health environment departments. The results of this research indicate that the recognition, measurement, and presentation are in accordance with environmental accounting and general financial accounting standards. However, there is a lack of detailed disclosure regarding the overall disclosure of fixed asset details, liabilities, and environmental expenses, which have not been conducted in a detailed manner and are not disclosed to the public.

Keywords: Environmental Accounting; Financial Accounting.

1. INTRODUCTION

1.1 Research Background

The rapid pace of globalization today has led to transformations across various sectors, resulting in side effects, particularly in the realms of economy and environment. One of these side effects is the consequence of entities pursuing maximum profits without considering the environmental damage. The establishment of a company holds its own purpose and objectives to align with the predetermined vision and mission, such as attaining high profitability from ongoing business activities. All human activities related to fulfilling the needs of society cannot be separated from the environment they inhabit. When the ongoing activities of a company result in a negative impact or waste from the production process, which is an anomaly of environmental damage, it causes continuous amplification of global warming (Wulansari et al., 2018).

According to (Forest Watch Indonesia) North Sumatra, East Kalimantan and North Maluku have experienced a significant increase in deforestation, with 718 hectares of forest lost in three years. In East Kalimantan alone, the rate of deforestation increased from 84,000 in the previous period to 157,000 in 2016. Land that has been converted into industrial and mining areas shows that the environment needs special attention so that the resulting environmental degradation does not increase or harm the surrounding community through

various types of negative waste discharges such as exhaust emissions, production waste, noise, etc. Especially if the company is located on land close to communities. With many negative impacts such as widespread deforestation, contamination causing poor soil, water and air quality caused by ongoing business processes, what companies need to do in managing the environment without changing operational activities and increasing costs incurred must implement an environmental management mechanism (Sukirman & Suciati, 2019).

One form of effort to prevent and minimise the occurrence of environmental damage is the existence of environmental accounting. Environmental accounting was first introduced in 1970, then developed in Europe and followed in Indonesia in 1990 to overcome the limitations of traditional accounting, which had previously discussed the scope of the financial accountability process, but also began to crawl into the area of social environmental responsibility as a new extension of accounting science. In Indonesia itself, the practice of environmental accounting has not run effectively and evenly, given the increasing level of development of companies that stand with all kinds of business activities without realising that it increases the cause of environmental damage without taking measures to manage sustainability (Dewi, 2016).

Environmental accounting is an attempt to categorise the costs that companies incur in protecting the environment into environmental positions for the company's business practices (Wijayanto et al., 2021) A positive role in controlling the environmental impact caused by the company's activities, such as assisting in the management of waste and reporting on the costs incurred, as a form of corporate responsibility, is also in line with what is stated in the Regulation of Law No. 40 of 2007 on Limited Liability Companies, article 74 paragraph 1, which reads: "Companies that carry out their business activities in areas related to natural resources are obliged to exercise social and environmental responsibility". Unfortunately, reporting on environmental responsibility is still voluntary, which means that the source is the company's own initiative in implementing good environmental governance (Pratiwi, 2013).

Meilinda et al., (2020), in their research on Analysis of Environmental Accounting Implementation at Regional General Hospital Dr. Kanujoso Djatiwibowo Balikpapan City, found that RSUD Dr. Kanujoso Djatiwibowo has not presented and disclosed environmental costs. However, in Paseru et al., (2020) research on the application of environmental accounting at Taman Husada Bontang Regional General Hospital, the results of his research also show that Tamah Husada Bontang Hospital does not record the environmental costs of waste generated by the hospital in detail. The results of these various studies suggest that environmental accounting has not yet been fully implemented in Indonesian organisations. The different results of previous research show that the governance perspective of each company is different in producing quality reports that will be used by stakeholders (Athfalina & Hermawan, 2023).

PT SLJ Global is a company engaged in the exploitation of forest products and import and export trade with its main business activity in the form of providing wood service products. Initially the company was established using the name PT Sumalindo Lestari Jaya on 14 April 1980 which then on 18 December 2012 changed its name to PT SLJ Global Tbk, as a company that directly interacts with nature, of course it produces waste that has the potential to cause environmental damage. so that further control is needed so that the contaminants produced are not directly disposed of but first managed properly and correctly so that environmental pollution does not occur. Waste disposal in this company itself is dominated by primary and non-primary wood waste disposal. the company gives responsibility to the safety health environment department to manage solid, liquid and gas waste. As for waste containing

hazardous and toxic (B3) components, the company leaves it to third parties in its management.

The management of waste disposal certainly requires elements of financial statements and expenses that must be listed in the recording of financial statements. PT SLJ Global Tbk Samarinda itself is known that currently in its presentation there are special accounts for waste management in the form of IPAL accounts and environmental accounts, but it still applies conventional accounting treatment (in general) in its disclosure. When dealing with the environment in the form of waste management, it requires systematic accounting treatment stages such as recognition, measurement, presentation and disclosure. This accounting treatment will later influence the quality of the reports that will be used by stakeholders. Because the better the environmental activities carried out by the company, the better the quality of the reports the company produces, this increases trust in the eyes of stakeholders (Ardillah & Chandra, 2021).

Proper management by complying with instruments of a rating certification developed by the government through the Ministry of Environment of the Republic of Indonesia called "Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan Hidup (PROPER)". The programme was developed as a manifestation of the company's concern and compliance with the environment when carrying out its operational activities Suhendra, (2022) PROPER has several levels, namely gold, green, blue, red, and black. PT SLJ Global itself in 2015-2016 contributed to the "Company Performance Rating Program in Environmental Management (PROPER)" and received a green rating from the governor of the Samarinda city government at the beginning of its contribution as a form of concern for the environment.

Table 1. PT SLJ Global Proper

Company Performance Rating Assessment Programme in Environmental Management (PROPER) at PT SLJ Global Samarinda	
Year's	Ranking
2015-2016	Green
2016-2017	Blue
2017-2018	Blue
2018-2019	Blue
2019-2020	Blue
2020-2021	-
2021-2022	Blue

Source: Data Processed, 2023

Based on the ratings presented, PT SLJ Global Tbk Samarinda has been certified blue for four consecutive years after the company joined the PROPER programme. The company experienced a one level rating deterioration but was able to maintain a blue rating because it did good efforts to manage the environment in accordance with the programme policy. From the phenomena that have been listed, the author has an interest in knowing how environmental accounting is applied in terms of recognition, measurement, presentation and disclosure of waste in a company PT SLJ Global Samarinda as a form of environmental accounting.

Based on the above phenomenon, a problem can be drawn in the form of how recognition, measurement, presentation, and disclosure related to waste management activities

carried out by PT SLJ Global Tbk Samarinda as an implementation of environmental accounting?

Objectives of The Study, this research aims to examine the recognition, measurement, presentation, and disclosure related to waste management activities as an implementation of environmental accounting at PT SLJ Global Tbk Samarinda.

Implications of the Research, in conducting this research, researchers hope that later it can provide benefits for interested parties, be it theoretical benefits or practical benefits.

1. Theoretical Implication

This research is expected to contribute as a reference to further research related to environmental accounting.

2. Practical Implication

This research is expected to be an input or contribution of ideas for the community regarding environmental accounting.

1.2 Literature Studies

1.2.1 Definitions of Environmental Accounting

According to Lako, (2021), green accounting, often referred to as environmental accounting, is a method of recognising, measuring, reporting and disclosing information that has been recorded and aggregated from financial, social and environmental transaction events in the accounting process to produce complete, relevant and reliable information so that it can be useful to users in making decisions.

1.2.2 The Purpose of Environmental Accounting

According to Pratiwi, (2013), environmental accounting aims to increase the quantity of relevant information for those who need it or can use it as an environmental management tool and as a communication tool with the public. Environmental accounting also contributes to environmental protection as a support for SDG^s through environmental cost savings in accordance with environmental policy standards that force companies to comply with environmental policies

1.2.3 Benefits of Environmental Accounting

Environmental accounting is useful for raising awareness about public concerns about the impacts that companies make if the activities of the company's business operations are running and related to the environment, it can also help substantially reduce pollution, save community land from the development and activities of companies involved. Sari, (2017), explained that the benefits of environmental accounting can include: (1) Improve employees' understanding and awareness of environmental, health and safety issues, (2) encourage changes in processes to minimise overuse of resources, recycle waste, and maximise waste identification so that global warming is optimally mitigated, (3) assist managers in targeting operational areas for cost reduction and environmental quality improvement.

1.2.4 Function and Role of Environmental Accounting

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

1. Internal Function, the internal scope functions as a provider and creator of environmental information to stakeholders.
2. External Function, the external scope is a reporting function that discloses environmental information related to stakeholders and the public interest.

1.2.5 The Importance of Environmental Accounting

According to Indrawati & Rini, (2018), the importance of environmental accounting is seen as a part or subpart of the accounting unit because its involvement includes economic concepts and its contribution in presenting environmental and social information.

1.2.6 Implementation of Environmental Accounting

The application of environmental accounting if carried out can benefit several sectors such as government companies, society. Quoted from Sela et al., (2019), the benefits of some of these sectors are:

1. For the corporate sector, Environmental accounting provides cost data to assess the impact of management's financial activities and physical information flows.
2. For the government sector, environmental accounting is used by governments to enrich knowledge through the acquisition of data from industrial environmental management accounting on the measurement and reporting of environmental benefits.
3. For society, environmental accounting can be used by humans to minimise the overuse of natural resources and prevent harmful contamination of nature.

1.2.7 Financial Accounting Standards Related to Waste Management Activities

1. Fixed Assets

Fixed assets according to PSAK No 16 fixed assets are tangible assets that are: (a) owned for use in the production or supply of goods or services, for supply to others, or for administrative purposes, and (b) expected to be used for more than one period. Classification of fixed assets: land, buildings and structures, machinery and tools, vehicles, equipment.

a. Recognition of fixed assets

PSAK No 16 states that the cost of property and equipment is recognized as an asset if and only if it is probable that the entity will obtain future economic benefits from the asset and the cost can be measured reliably.

b. Measurement of fixed assets

According to Martani et al., (2015), fixed assets that qualify for recognition as assets should be measured at cost.

c. Presentation of fixed assets

According to Rasyid, (2016), the presentation of property and equipment is presented at book value based on cost less accumulated depreciation and impairment losses.

d. Disclosure of fixed assets

PSAK No 16 explains that the entity discloses in the statement of financial position or in the notes to the financial statements, the sub-classifications of the items presented, and classified in an appropriate manner in accordance with the entity's operations.

2. Liabilities

According to PSAK No. 1 regarding the presentation of financial statements the definition of liability or commonly called debt is an obligation that arises from past events that must be paid using company resources.

a. Recognition of liabilities

Quoted from PSAK No. 1 entities in recognising items of assets, liabilities, expenses use accrual-bassis accounting when they meet the definition and recognition criteria for elements in the Basic Framework for the Preparation and Presentation of Financial Statements.

b. Measurement of liabilities

According to PSAK No. 1 the basis of measurement of liabilities in the financial statements is used (for example, historical cost, current cost, net realisable value, fair value or recoverable amount) because the basis of measurement used in preparing the financial statements significantly affects users' analysis.

c. Presentation and disclosure of liabilities

For some entities, such as financial institutions, presenting assets and liabilities in order of liquidity aims to provide more relevant and reliable information. Entities are allowed to present liabilities using short-term and long-term based on liquidity, the need to combine presentation bases is possible if the entity has diversified operations.

3. Expenses

According to PSAK No. 1 regarding the presentation of financial statements explains the definition of expenses as a decrease in economic benefits during the accounting period in the form of outflows, reduction of assets, or incurrence of liabilities resulting in a decrease in equity.

a. Recognition of expense

PSAK No. 1 explains that accrual basis accounting is used by an entity to recognise items of assets, liabilities, expenses when they meet the definition and recognition criteria for elements in the Basic Framework for the Preparation and Presentation of Financial Statements.

b. Measurement of expense

The most common measurement bases are historical cost and fair value and are based on the pervasive principles of the basic framework for the presentation and measurement of financial statements.

c. Presentation of expense

PSAK No. 1 paragraph 97 explains that the presentation of expenses recognized in profit or loss using classification based on their nature or function within the entity, the aim is to provide reliable and more relevant information.

d. Disclosure of expense

According to Kodong et al., (2019), there are two types of expense disclosure: an expense is recognised in the balance sheet if the liability arises as a result of the difference between the amount of funding made by the employer since the establishment of the plan and the amount recognised as an expense during the same period, and in the income statement the expense is recognised during the period.

1.2.8 Conceptual Framework

This study discusses "Environmental accounting at PT SLJ Global Tbk Samarinda" based on the background and literature review, a framework can be drawn, namely Environmental Accounting at PT SLJ Global Tbk Samarinda, there are waste management activities and in connection with that, it is necessary to carry out a process of applying environmental accounting by companies which will give rise to assets, liabilities, and expenses for environmental management, then viewed from a financial accounting point of view where recording consists of recognition, measurement, presentation, and disclosure as shown in the figure below.

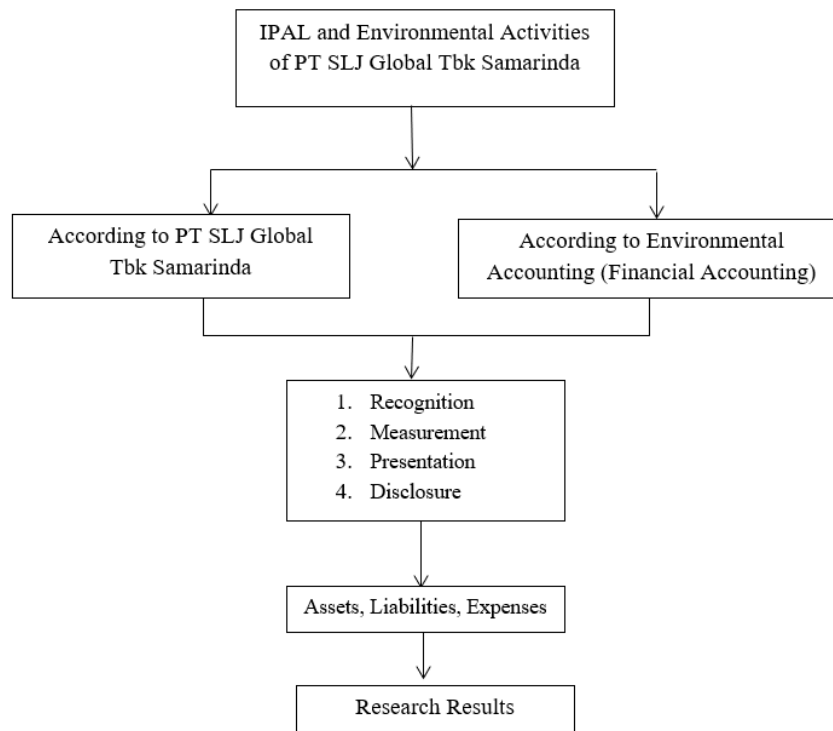


Figure 1. Conceptual Framework
Source: Data Processed, 2023

2. RESEARCH METHODOLOGY

In this study, the authors used a qualitative research method with a descriptive approach. According to Sugiyono, (2013), qualitative research methods are methods used to research on natural object conditions, the position of the researcher is as a key instrument, data collection techniques are triangulated (combined), data analysis is inductive, and qualitative research results emphasise meaning rather than generalisation.

2.1 Data Types

The type of data used in this research is qualitative data with data sources listed as follows:

1. Primary Data

According to Rohelmy et al., (2015), primary data is data that is directly obtained by researchers sourced from the object of research, namely "PT SLJ Global Tbk Samarinda" whose results are then used by researchers to solve the problems they are looking for answers to. Primary data in this study are in the form of interviews with sources from the accounting department and employees related to waste management.

2. Secondary Data

According to Rohelmy et al., (2015), secondary data is indirect data obtained by researchers, the data is in the form of literature and documents obtained from others. Secondary data in this study include:

- a. Financial statement data concerning assets, liabilities and expenses for waste management.
- b. Waste management activities and types of waste of the company.
- c. Data related to company history and profile.

2.2 Location and Duration of Research

In this study the authors chose the object of research at PT SLJ Global Tbk Samarinda which is located on Jalan Cipto Mangkusumo Sengkotek, Loa Janan District, Samarinda City, East Kalimantan, with the research time carried out in the period from April 5, 2023 to May 29, 2023.

2.3 Data Collection Methods

According to Sugiyono, (2013), Data collection is the main objective in conducting a study, without data a study cannot be recognized as true. Data collection in this study was carried out by:

1. Observation. This research is based on letter number 810/UNI7.I/PL/2023, involving the author as an observer in conducting observations on the object concerned. The observations made obtained findings in the form of waste management from the company's ongoing activities and also data obtained in the form of financial reports used in waste management.
2. Interview, Interview, the researcher conducted interviews with informants who had agreed to be interviewed, namely Mr. Supwan with the position of accounting staff and Mrs. Izzah Pitaloka with the position of Safety Health Environment. The reason the author chose the two informants was because they had roles related to the research to be studied. Informants from the accounting department staff provide data and explain the elements of financial reports related to waste management activities, while informants from the Safety Health Environment play a role in explaining what activities are related to company waste and its management.
3. Documentation is a technique used in research to obtain information and descriptions of the sources studied from various parties.

2.4 Data Analysis Technique

The data analysis technique used in this research is triangulation technique. This technique is a technique in testing the validity of data from the same source with different techniques, namely, data that has been obtained from interviews is then checked for validity through observation and documentation.

2.5 Data Analysis Methods

Analyzing data is necessary when conducting a study to provide answers to the problems studied. The data analysis method used in this research is descriptive analysis method. According to Sugiyono, (2013), descriptive analysis method is an analysis method by first collecting data, classifying and interpreting data so that it can provide a clear picture of the problem under study. This research was conducted by describing the results of its findings derived from data previously collected through the observation and interview process on the financial statements made by "PT SLJ Global Tbk Samarinda" regarding the types of assets, liabilities, and expenses related to waste and its management system, then writing them descriptively. It is adjusted to the accounting treatment that occurs in the company by comparing it through financial accounting standards through an approach that refers to Lako, (2021), describes a method of recognition, measurement, presentation, disclosure of information that has been recorded and summarized from financial, social and environmental transaction events into the accounting process in order to produce information in decision-making assessments for users.

3. RESULT AND DISCUSSION

3.1 Waste Management Activities at PT SLJ Global Tbk

PT SLJ Global Tbk's business units generate various types of waste, which are first segregated before processing and then managed according to the category of waste generated.

1. Solid Waste

PT SLJ Global Tbk in producing solid waste comes from various sources. The dominant production process solid waste comes from wood such as the rest of the sawing process, the remaining pieces of wood, sawdust, the rest of the wood peeling, ampoule logs, wood chips, hardened glue crust, used batteries and used filters. This solid waste is usually found in several logging locations and wood management processes. In addition to wood waste, there is also domestic waste from the company's cafeteria. The method of managing the company's solid waste category uses the Life Management Effort (UPL) matrix set by the Ministry of Environment, namely waste that is classified as solid waste containing B3 elements such as used batteries, glue crusts, and used filters are collected and stored in B3 TPS which will be further managed by third parties. As for the class of waste that is not B3, the company provides a base area for collecting organic and non-organic waste which will be further managed by the company. The company also utilizes its waste in the form of wood waste in energy efficiency in the form of a wood waste-fired boiler. This is done in order to minimize the emission footprint generated by the excessive use of natural resources in the company's operational activities.

2. Liquid waste

The liquid waste contained in this company is used oil, effluent, and glue washing waste. The treatment procedure for liquid category waste based on the Life Management Effort (UPL) matrix is in the form of water taken from the Mahakam river to purify and clean various production equipment materials mixed with chemicals into a special wastewater treatment system. In addition, there is also domestic wastewater treatment aimed at filtering oil and fat that has the potential to pollute water quality. The company also has several testing parameters carried out by the National Accreditation Committee (KAN) laboratory such as clean water tests used to purify and clean the company's materials, grease tests to remove harmful chemical compounds such as oil and fat that can hinder the dissolution of water in waste management, and wastewater tests to ensure that the water environment that has been used by the company is maintained according to established quality standards.

3. Gaseous waste.

Gas category waste generated by this company is in the form of boiler smoke and dust (wood dust). In minimizing environmental pollution in the gas emission category, the company has handling procedures based on the Life Management Efforts (UPL) matrix such as cleaning operational areas used as production sites, periodic watering at points that have the potential to contain dust that can fly in the air, mobilizing materials and equipment such as boiler machines. In addition, the company also conducts emission tests conducted by the National Accreditation Committee (KAN) laboratory periodically to ensure operational procedures have been carried out according to applicable standards.

Based on the results of environmental activities in the form of waste management carried out by PT SLJ Global Tbk Samarinda, it has been carried out by referring to the UPL

matrix (environmental management efforts) following the procedures set by the Ministry of Environment and Forestry.

3.2 Internal Efficiency

Efforts to support sustainability and reduce existing environmental burdens, a company can be said to be efficient when the use of inputs can produce outputs that have value. PT SLJ Global carries out business efficiency and generates non-financial income in the form of solid waste minimization in the form of recycled wood ampoules that are no longer used which are then used as media for packing shipments to consumers and also reuse of wood chip waste which is reused for the company's boiler fuel. Thus it can be seen that the company maximizes the output produced from existing inputs, this statement is known through the expression of Mr. Supwan as the accounting department staff that:

"None of the waste that is resold is considered as income, but the unused logs are used as packing material for shipments and the rest of the wood is used for boiler fuel."

3.3 Recognition, Measurement, Presentation and Disclosure of Environmental Accounting at PT SLJ Global Tbk

The identification of elements of financial statements on waste management by PT SLJ Global consists of several elements, namely:

1. Fixed assets in the form of IPAL (Waste Water Management Installation) building media, solid waste storage, liquid waste storage, and domestic wastewater management installations.
2. Current liabilities in the form of ap trade local (trade payables) and
3. Expenses include river water testing fees, wastewater testing fees, domestic wastewater testing fees, grease oil trap testing fees, and emissions testing fees.

3.3.1 Recognition

Recognition is related to the determination of whether the recording of transactions has been carried out or not, which in turn will have implications for the company's financial statements. Based on the results of interviews with accounting department resource persons related to recognition that occurs in the company, Mr Supwan explained:

- *"Recording is always done every time there is a transaction. Whenever it is done, it must be done. Everything is entered into the bookkeeping system. Recording is done so that we can monitor how much we spend and how much we earn".*
- *"For classes of fixed assets related to waste treatment such as WWTP (Waste Water Management Installation), solid waste storage, liquid waste, and domestic WWTP, we record them at cost. Likewise, liabilities are recognised according to the amount stated with the existing invoice amount including VAT (Value Added Tax) if any".*
- *"For waste treatment costs, as soon as there is a transaction, it is immediately recorded and entered as a production cost, entered into a special account, namely the IPAL account, as well as environmental management entered into the environment account, you can see it here".*

Based on the answers from the interviews obtained, PT SLJ Global applies recording in recognising every transaction that occurs using the accrual basis method. The group of fixed assets related to waste management is recognised at its acquisition cost. The recognition of expenses for waste management and environmental conservation is recognised as the

company's production costs. It is intended that users of financial statements can understand and compare in the decision-making process. The following below is also supported by documentation data related to the recognition process:

Table 2. The Recognition Process

For transactions relating to waste management				
Transaction Name: Wastewater test cost november 2021				
No	Account	Description	Debits	Credit
1	422 586 100	Environment Expenses	xxx	
	PLY 201 100	Ap Trade Local		xxx
For transactions relating to environmental management				
Transaction Name: Environmental testing cost for the first half of 2021				
No	Account	Description	Debits	Credit
2	422 586 200	Environment Expenses	xxx	
	PLY 201 100	Ap Trade Local		xxx
Liabilities related to waste management (short-term)				
Transaction Name: Receipt of invoice for wastewater testing fee for June 2021				
No	Account	Description	Debits	Credit
3	422 586 200	IPAL	xxx	
	PLY 201 100	Ap Trade Local		xxx
Repair of Waste Management Fixed Assets				
Transaction Name: Repair of ditches / sewage channels				
No	Account	Description	Debits	Credit
4	422 586 100	Environment Expenses	xxx	
	PLY 201 100	Ap Trade Local		xxx
For Waste Management Transactions Managed by Third Parties				
Transaction Name: Transfer of hazardous waste to a third party				
No	Account	Description	Debits	Credit
5	422 586 200	Hazardous waste management	xxx	
	PLY 201 100	Ap Trade Local		xxx

3.3.2 Measurement

Measurement is the selection and determination of numbers or units of measure to show a certain meaning of an object. The following are the results of interviews related to measurements from Mr Supwan as accounting department staff:

- *"For the asset classes as mentioned earlier (IPAL, solid waste storage, liquid, and domestic IPAL) can be seen in this report, there is an acquisition price of so many rupiah".*
- *"As for waste testing, the company has cooperation with third parties who are brought directly to the company, the contract varies, usually per semester (twice a year)*

- *can also be when requested depending on the agreement between the lab and the company".*

From the results of the interview, PT SLJ Global in its measurements applies historical costs and uses rupiah unit's. As for measurements with third parties related to waste testing, the company measures based on previously agreed contracts (per semester or when requested).

3.3.3 Presentation

Presentation in the accounting stage is a procedure for reporting components or accounts into a series of financial reports so that these components or elements will be informative. The following is information from the accounting department resource person Mr Supwan regarding the presentation that occurs in the company.

- *For everything related to waste and environmental management, there are two accounts (IPAL and environment). All costs are included in the production cost section, which later becomes a component of the cost of goods sold (COGS) and is presented in the profit and loss."*
- *"Similar to the assets and liabilities related to waste treatment, before being included in the balance sheet, fixed assets in the form of IPAL, waste shelters and so on are made into one account into the company's building assets. Meanwhile, the short-term liabilities are included in the local trade account. The company also has something like that".*

Based on the results of interviews and related document searches, the company has implemented fair presentation in its reporting. The company classifies waste management and environmental costs into two accounts, namely the IPAL & oil trap account and the environment account. For the group of fixed assets related to waste, the company combines them into one account with other building assets. While the group of short-term liabilities, the company combines it into an ap trade local account which will later be presented in the statement of financial position (balance sheet).

3.3.4 Disclosure

Disclosure is a form of transparency in describing relevant information that is considered important and useful for its users. Based on the search results, the company has presented a report concerning environmental management in the form of waste in its operational report but if you look directly at the Notes to the company's Financial Statements, the financial statement elements concerning waste management are not visible, the company only discloses the overall total and about environmental information in the company's annual report. This was revealed by Mr Supwan as accounting department staff:

- *"If you want to see in detail the financial components that you asked about assets, liabilities, and expenses related to waste management, they are not visible in the company's CALK (notes to financial statements), because they are included with other accounts. For example, the fixed assets of waste are integrated with the building account, other assets, and so on."*

3.4 Analysis of Recognition, Measurement, Presentation and Disclosure of Environmental Accounting at PT SLJ Global Tbk

As one of the largest companies in the East Kalimantan region, PT SLJ Global is required to be involved in contributing to the environment due to the increasing number of environmental problems considering that the company itself interacts directly in the field of natural resources. The company's participation in environmental management, especially the

handling of solid, liquid and gas waste, is a form of responsibility as well as responding to the urgency of existing environmental problems, considering that disclosure of environmental responsibility reporting is still voluntary and outside the scope of standard financial accounting. If environmental accounting is implemented in full, not only will the company have a positive impact, such as increasing stakeholder confidence in using the financial reports produced by the company and also the information produced will also help financial practices towards sustainability risk management and social responsibility. Public perception also has implications, namely increasing transparency of financial reports and also compliance with environmental regulations.

3.4.1 Recognitions

It is called recognition if the determination of recording the transaction has been made. From the results of previous research, PT SLJ Global has recognised its assets, liabilities and expenses. The company has recorded all transactions that occur using the accrual basis. The group of assets owned by the company for waste management is classified as fixed assets and has future economic benefits in the form of accommodating in managing waste. Meanwhile, liabilities related to waste management have been classified and recognised as short-term liabilities. The expenses for waste management incurred by the accounting department are recognised as production costs, have been broken down and entered into two accounts, namely the WWTP account which records transactions in waste management in the solid and liquid categories, while the environment account records transactions related to environmental management within the industry and the environment outside the industry.

3.4.2 Measurement

The measurement stage is the determination of the unit of measure, in accounting the unit used is the monetary unit. The unit of measure used by PT SLJ Global is the rupiah unit as its functional currency. The basis of measurement uses historical cost based on the amount of cash spent to obtain an asset. Waste management carried out by PT SLJ Global also cooperates with third parties in the form of handing over B3 waste to PT Karunia Limasindo Pratama and in conducting environmental testing initiated by the National Accreditation Committee (KAN) laboratory, both of which are measured based on work contracts per semester and when requested.

3.4.3 Presentation

Presentation relates to the series of financial reports presented so that later the report is informative. PSAK No. 1 regarding the presentation of financial statements explains states that "Companies can also present additional reports such as reports on the environment and value-added statements, especially for industries where environmental factors play an important role for industries that consider employees as an important group of report users.

Based on the search results, PT SLJ Global in managing the environment is divided into four categories based on its activities, namely industrial wastewater management installations, domestic wastewater management installations, oil traps (oil and grease waste storage), and environmental management. These four types of activities are presented separately in two accounts, namely the IPAL account and the environment account. Both accounts that contain waste management are recognised and incorporated into production costs which will later become a component of the cost of goods sold (COGS). In the profit and loss statement, the cost of goods sold is recorded as cost of revenue. Fixed assets related to waste management in the form of IPAL (Waste Water Management Installation), solid waste storage, liquid waste

storage, and domestic waste water management installation are combined with the building asset group. As for liabilities, they are presented in the short term and merged into the ap trade local account (trade payables). Both will be presented in the company's statement of financial position. From this presentation, it can be seen that the company uses fair presentation, which is a presentation that involves credible and reliable properties based on real transactions that occur.

Table 3. PT SLJ Global Conformity with Environmental Accounting and SAK

No	Elements being compared	Items	PT SU Global Tbk	Environmental Accounting and SAK	Compatibility
1	Fixed Assets	Recognition	Implement the accrual basis method and All buildings related to waste management are recognized by the company at cost in the financial statements and are accounted for together with other betadine assets.	Fixed assets are recognized as assets if and only if it is probable that the entity will derive future economic benefits from the asset and the cost of their acquisition can be measured reliably.	Suitable
		Measurement	Using historical costs based on the amount of cash spent to acquire waste management assets in the form of IPAL Waste Water Management Installation), solid waste storage, liquid waste storage, and domestic wastewater management installations.	Fixed assets that qualify for recognition as assets should be carried at cost.	Suitable
		Presentation	The company has presented it based on its acquisition cost using rupiah currency unit	Presentation of fixed is presented according to the calculation of book value based on acquisition price	Suitable
		Disclosures	The company discloses fixed assets related to waste management only to the extent of total building assets in the balance sheet and notes to the financial statements	Entities disclose in the statement of financial position or the notes to the financial statements, the sub-classifications of the item presented and classified in a manner appropriate to the entity's operations	Less suitable
2	Liabilities	Recognition	Liabilities are recognized according to the amount	An entity recognizes items of assets, liabilities and	Suitable

No	Elements being compared	Items	PT SU Global Tbk	Environmental Accounting and SAK	Compatibility
			stated with the existing invoice amount after the verification and deemed correct and valid, the invoice is recorded as a liability recognition	expenses using accrual basis accounting when they meet the definition and recognition criteria for elements in the basic framework for the preparation and presentation of the financial statement	

3.4.4 Disclosure

Disclosure is a form of information transparency to the public and interested parties, in environmental accounting disclosure is seen from the point of view of the internal function of environmental accounting in the form of creating environmental information that occurs in the object concerned. Given that environmental disclosure is currently still voluntary, not all entities implement it. However, it is considered important by its users because it can provide a comprehensive understanding of the performance of an entity.

From the observation, PT SLJ Global has disclosed the financial statement components related to waste management into the company's operational report and also into the descriptive environmental report. If you look at the details in the notes to the financial statements, the financial components that make up the waste management are not visible because the sub-accounts that contain details of waste management are combined with the main account of the company's report. Meanwhile, the environmental descriptive report made by the company contains information about environmental management and efforts to deal with the impacts that occur if the company causes environmental damage.

3.5 Comparison of Recognition, Measurement, Presentation and Disclosure at PT SLJ Global Tbk with Environmental Accounting and SAK

Table 3. PT SLJ Global Conformity with Environmental Accounting and SAK (cont'd)

No	Elements being	Items	PT SU Global Tbk	Environmental Accounting and SAK	Compatibility
		Measurement	Recorded based on the number of invoices that exist when the debt is incurred	The basis of measurement of liabilities in the financial statements using (for example, historical cost, current cost, net realizable value, fair value, or recoverable amount)	Suitable
		Presentation and Disclosures	The company classifies liabilities related to waste management as short-term in ap trade local account	Entities are allowed to present liabilities using short-term and long-term term, the need to combine	Less Suitable

No	Elements being	Items	PT SU Global Tbk	Environmental Accounting and SAK	Compatibility
			and disclosed only as a total with other short-term debt groups on the balance sheet and CALK without further details on environmental conservation in the form of waste management	these presentation bases is possible if the entity has diverse liquidity operations to provide more relevant and reliable information in its disclosure	
3	Expense	Recognition	Recognizing transactions that occur using the accrual basis (expenses related to sewage treatment as soon as there is a transaction, recording is done immediately)	Accrual basis accounting is used by an entity to recognize items of assets, liabilities, expenses when they meet the definition and recognition criteria	Suitable
		Measurement	Using historical cost based on transactions that occurred	The most common measurement bases are historical cost and fair value	Suitable
		Presentation	Expenses are classified based on their function namely related to waste management in the IPAL account and environmental management in the environment account	The presentation of expenses is recognized using the classification based on their nature or function within the entity, the aim being is to provide reliable information	Suitable
		Disclosures	The company has disclosed it as a unit as a production cost, which will later become a component of the Cost of Goods Sold (COGS) and has been presented in the profit and loss as a total without further explanation and details regarding environmental conservation in the form of waste management	The disclosure of expenses consists of two: expenses are recognized in the balance sheet if the amount of the liability arises from the difference between the amount of funding that has been done and in the income statement the expenses are recognized during the period	Less Suitable

From the results of the discussion above, the results of this research are relevant to previous research, namely the Paseru et al., (2020) research with the title "Application of Environmental Accounting at the Taman Husadah Bontang Regional General Hospital". The research also explains that the results of the research show that the Tamah Husada Bontang

Regional General Hospital does not carry out detailed records regarding the environmental costs of waste produced by hospitals. There are still several things that need to be disclosed so that users of environmental accounting reports can understand and use the reports properly and optimally.

4. CONCLUSION AND SUGGESTIONS

4.1 Conclusion

Based on the results of research and discussion that has been carried out at PT SLJ Global, it can be concluded, PT SLJ Global Tbk Samarinda has carried out the stages of recognition, measurement, presentation, in accordance with environmental accounting and Financial Accounting Standards but in its disclosure has not made comprehensive details of environmental conservation activities in the form of waste management. In the recognition process using the accrual basis method, it can then be reliably measured using rupiah units based on its acquisition. For the presentation, the company has made a fair presentation but in the disclosure in the Notes to the Financial Statements regarding environmental management is not visible, it does not contain all the details of fixed assets, liabilities, and expenses related to environmental management activities.

4.2 Limitation

This research still has limitations that can be taken into consideration by further research, namely that this research is only limited to the research object which is PT SLJ Global Tbk Samarinda Tbk as the object, there are still many other objects that need to be researched so as to produce environmental accounting information with a wide coverage. The research methodology used in this research has the advantage of providing a detailed understanding of the phenomenon being studied and also has a high source of validity so that the findings can be developed from a broader perspective. This research of course also has limitations in assessing the phenomena studied from different points of view, therefore this research can be further developed to adapt new phenomena and also use other methodologies.

4.3 Suggestions

For PT SLJ Global Tbk Samarinda in order to be able to improve the implementation of environmental accounting by adding details in the disclosure of the company in its report so as to provide encouragement to those who use to increase effectiveness and efficiency in waste management as a source of motivation.

For future researchers, they can examine other companies in East Kalimantan in order to provide information about the accountability carried out by companies to the environment as a form of environmental accounting. Also, an entity can maximise the quality of its reports, for further research it can make the implementation of a separate environmental cost report which aims to determine the description of costs incurred in accordance with ongoing activities. The report will later become the entity's impetus in streamlining environmental management.

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