

The Environmental Cost Accounting Treatment in Pharmaceutical Companies (A Study of PT. Sumber Obat Malang)

Syehryl Meidiana Putri¹⁾, Ahmad Fahrudin Alamsyah²

¹⁾²⁾ Program Studi Akuntansi, Fakultas Ekonomi, Universitas Islam Negeri Maulana Malik Ibrahim Malang

¹⁾ meisye hryl@gmail.com

Abstract

This study aims to determine the accounting treatment of environmental costs in waste management efforts at PT Sumber Obat related to the process of identification, recognition, measurement, presentation, and disclosure of environmental costs. This research uses qualitative research methods with a case study approach. The results showed that PT Sumber Obat has carried out waste management very well and also pays attention to its responsibility to the surrounding community by holding CSR programs. In the application of environmental accounting, there are five stages of cost allocation. The identification stage is classified into 2 costs, namely operational costs (repair costs, maintenance costs, employee bonus salaries, chemical decomposition costs, administrative and general costs, donation costs) and environmental and AMDAL handling costs. The environmental cost recognition stage uses the accrual basis method which recognizes when transactions occur without reference to cash transfers. The measurement stage of environmental costs is by PSAK which uses rupiah units and uses the historical cost method. The presentation stage of environmental costs has not been separated from the financial statements and is made one with the company's operating costs included in the income statement. The disclosure stage shows that PT Sumber Obat has not disclosed related environmental cost reports, and there are no policies and notes related to environmental costs in the notes to the financial statements.

Keywords: Environmental Accounting, Environmental Costs, Management of the environment

Abstrak

Penelitian ini bertujuan untuk mengetahui perlakuan akuntansi biaya lingkungan dalam upaya pengelolaan limbah pada PT. Sumber Obat yang terkait proses identifikasi, pengakuan, pengukuran, penyajian, dan pengungkapan biaya lingkungan. Penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan studi kasus. Hasil penelitian menunjukkan bahwa PT. Sumber Obat telah melakukan pengelolaan limbah dengan sangat baik dan juga memperhatikan tanggung jawabnya terhadap masyarakat sekitar dengan mengadakan program CSR. Dalam penerapan akuntansi lingkungan terdapat lima tahap alokasi biaya. Tahap identifikasi digolongkan ke dalam 2 biaya yaitu biaya operasional (biaya perbaikan, biaya perawatan, gaji bonus pegawai, biaya chemical pengurai, biaya administrasi dan umum, biaya sumbangan) dan biaya penanganan lingkungan dan AMDAL. Tahap pengakuan biaya lingkungan menggunakan metode *accrual basis* yang mengakui saat terjadinya transaksi tanpa mengacu pada perpindahan kas. Tahap Pengukuran biaya lingkungan telah sesuai dengan PSAK yang menggunakan satuan rupiah dan menggunakan metode *historical cost*. Tahap penyajian biaya lingkungan belum terpisah dengan laporan keuangan dan dijadikan satu dengan biaya operasional perusahaan yang dimasukkan dalam laporan laba rugi. Tahap pengungkapan menunjukkan bahwa PT. Sumber Obat belum mengungkapkan terkait laporan biaya lingkungan, tidak ada kebijakan dan catatan terkait biaya lingkungan dalam catatan atas laporan keuangan.

Kata kunci: Akuntansi Lingkungan, Biaya Lingkungan, Pengelolaan Lingkungan

1. INTRODUCTION

The environment is one of the most important factors to be considered in its preservation. The environment contains the value of sustainability of life that will determine the fate and quality of future generations. Problems related to the environment in Indonesia need to be considered, considering that Indonesia is ranked 5th country with the largest production of garbage and waste at the global level according to The Atlas of Sustainable Development Goals 2023 report from the World Bank, in 2020 Indonesia produced around 65.2 million tons of waste, ranked 128th out of 211 countries and the 5th largest in Southeast Asia (Katadata, 2023). This will increase the chances of environmental pollution and cause more complex environmental problems.

Environmental problems will basically arise as a result of the combination of several activities such as the economy and the environment. The higher the intensity of these activities, the higher the impact on environmental degradation (Basuki & Irwanda, 2018). Profit-focused companies will minimize the resources used in order to get the maximum profit to maintain financial stability and profitability in the company, but often companies ignore the impact that will be caused to the surrounding environment and do not compensate for environmental sustainability activities. Therefore, the longer the company will have an externality impact that is detrimental to people's lives. Negative impacts from companies can be in the form of pollution and waste, such as noise pollution, production waste, water pollution, soil pollution, gaps, and others.

PT Sumber Obat is one of the pharmaceutical companies located in Malang Regency. Established for decades, this company has high business activities and affects the surrounding environment, both internally and externally. Pharmaceutical companies are categorized as manufacturing businesses that produce the largest and most hazardous waste, the waste from these activities has the potential to contain complex problems (Megananda, 2019). This large potential problem arises because the materials used in pharmaceutical manufacturing operations produce waste that can be classified as B3 (hazardous and toxic) and non-B3 waste. In practice, PT Sumber Obat generates the following waste :

Tabel 1. Waste generated by PT Sumber Obat

No	Environmental impact	Source	category	Capacity/ Month
1	Solid waste	Carton, Folding Box, Plastic, Simplisia	Non B3	500 kg
		Capsules, Caplets, Tablets, Granules, Alufoil, wfi bottles, used bottles of b3 packaging, cloth, gauze, used electronic devices (bulbs, UV, TL).	B3	
2	Liquid waste	Expired products (syrup), reagents, water used for washing equipment, toilets, used oil.	B3	100 liter
3	Gaseous waste	Generator Emissions and Boiler Emissions	B3	Cannot be calculated

Source: Primary Data Processed by the Author, 2024

The business location of PT Sumber Obat is in an industrial and residential area, therefore it is necessary to ascertain whether PT Sumber Obat has optimized environmental performance in waste management efforts so as not to hurt residents. One factor that can improve a company's environmental performance is environmental accounting. Environmental accounting or green accounting describes efforts to combine the costs and benefits of environmental activities in economic decision-making (Basuki & Irwanda, 2018). According to (Megananda, 2019) By voluntarily disclosing environmental costs in financial statements, accounting plays an important role in environmental conservation efforts. Environmental accounting in practice is useful for

identifying, recognizing, measuring, assessing, presenting, and disclosing costs incurred to manage the environment (Mulyadi, 2012).

In its waste management efforts, PT Sumber Obat cooperates with external parties from PT. Kita Mandiri Abadi as a hazardous waste transporter who has obtained a license from the Ministry of Environment and Forestry. As for non-B3 waste, PT Sumber Obat hands it over to the Environmental Agency. Apart from these costs, PT Sumber Obat to prevent environmental damage also incurs monthly maintenance costs, laboratory test costs, and other waste management costs. The many costs of handling waste by PT Sumber Obat to improve environmental performance make environmental cost accounting very important to be considered in the company. Therefore, environmental cost accounting is an interesting topic to research in PT Sumber Obat.

In Indonesia, the practice of disclosing environmental accounting is still less noticed and fairly inefficient because accounting standards do not regulate it specifically and outside of financial accounting standards, reporting and disclosure of environmental costs is still done voluntarily. Paragraph 14 of PSAK No. 1 (Revised 2013) 2015 explains this, stating: "Some entities also present, from the financial statements, an environmental report and a value-added report, particularly for industries where environmental factors are significant and where employees are considered to be an important user group. The reports presented are outside the scope of Financial Accounting Standards." Voluntary environmental accounting disclosure practices lead to many differences in research results for each company.

Research related to environmental costs conducted by (Anna Sutrisna, 2019) shows the results that environmental and sanitation management costs are not presented separately from vehicle and building maintenance costs in the financial statements, so it can be said that Dr. Wahidin Sudirohusodo Hospital has not implemented environmental accounting as a whole. Then a similar study was also conducted by (Langelo, 2022) and showed the results that CV. Ken Jaya Perkasa did not carry out accounting treatment stages related to environmental costs. CV. Ken Jaya does not apply the stages of identification, recognition, presentation, and disclosure of environmental costs by the concept of Hansen and Mowen's theory. These results contradict research (Valencia Matthew Anis, Harijanto Sabijono, 2020) which shows the results that PT Samudra Mandiri Sentosa has implemented environmental accounting, determined environmental costs, and carried out production waste management actions.

The existence of this data makes the author more interested in conducting cost accounting research at PT Sumber Obat because the results of previous studies vary in each company. Based on the description of the background, the author formulates the problem that will be discussed in this study is how the Environmental Cost Accounting Treatment in Waste Management Efforts at PT Sumber Obat? which focuses on the identification, recognition, measurement, presentation, and disclosure of environmental costs at PT Sumber Obat. The purpose of this study is to determine how the Environmental Cost Accounting Treatment in Waste Management Efforts at PT Sumber Obat related to the process of identification, recognition, measurement, presentation, and disclosure of environmental costs.

2. LITERATURE REVIEW

2.1 Environmental Accounting

Environmental Accounting according to Saputra, et al (2019: 19) in the book Social and Environmental Accounting is a term related to the inclusion of environmental costs (environmental Costs) into the accounting practices of companies or government institutions. The purpose of environmental accounting according to Franciska et al, (2019: 59) is as an environmental management tool and tool to communicate with the public to provide an increase in reliable notifications that are deliberately made for parties who need this information. The application of environmental accounting also has the aim of knowing how much the costs incurred in waste management need using the accounting system so that environmental accounting is expected to minimize the costs incurred and can control the company's responsibility to the surrounding environment (Evatamala, 2020).

2.2 Environmental Cost

Environmental costs according to Hansen and Mowen (2017: 752) in the book *Cornerstones of Cost Management*, are costs that occur due to poor environmental quality or poor environmental quality may occur. Thus, environmental costs relate to the creation, detection, repair, and prevention of environmental degradation. The classification of environmental costs according to Hansen and Mowen classifies environmental costs into four categories, namely environmental prevention costs, environmental detection costs, environmental costs due to internal failures, and environmental costs due to external failures. According to Pratama (2019: 7) In the process of allocating environmental costs, it is necessary to plan the allocation stages so that they are systematically arranged and presented correctly and precisely. So that the stages to determine the allocation of environmental costs according to SAK 2021 No.1 Presentation of Financial Statements are Identification, Recognition, Measurement, Presentation, and Disclosure

2.3 Waste

According to Arief (2016), waste is waste generated from a production process, both industrial and domestic (household). Waste is better known as garbage, whose existence is often unwanted and disturbs the environment because waste is seen as not choosing economic value. Industrial waste comes from industrial activities, either due to direct processes or indirect processes. Waste from industrial activities is waste that is produced simultaneously with the production process, where products and waste are present at the same time. Whereas indirect waste is produced before or after the production process.

3. RESEARCH METHOD

This research uses a type of qualitative research that takes the object of PT Sumber Obat as a pharmaceutical company located in Malang, East Java. The data collection methods used in this research are interviews, observation, and documentation. The subjects in this research are Accounting Staff, Technical Supervisors, and residents who live in the area around the factory. The data sources for this research are (1) Primary Data, in this study obtained from direct interviews with parties related to problems related to waste management and environmental costs under study. Primary data sources in this study are Accounting Staff, Engineering Supervisors, and residents who live in the area around the factory (2) Secondary Data, in this study, namely from company documents such as company profiles, employee data, waste management procedure documents, drug manufacturing process procedures and financial data to explore the cost of limbah treatment carried out by PT Sumber Obat. The data analysis technique used is the Miles and Huberman model qualitative analysis technique which includes four activities, namely data reduction, data presentation, data verification, and conclusion drawing. The method used in testing the validity of the data from this research is the data triangulation method.

4. RESULT AND DISCUSSION

PT Sumber Obat as a pharmaceutical company in the production process will produce various types of waste. Most of the waste generated by pharmaceutical companies is classified as hazardous B3 waste because the materials used are mostly chemicals. Waste management at PT Sumber Obat is very concerned because the class of waste is included in the hazardous category. Based on information obtained from the informant, Mr. Satria as technical supervisor, said as follows:

"In the pharmaceutical field, the production process of medicines certainly produces various wastes, some are hazardous and some are not, but of course, many are hazardous or can be categorized as B3 waste. Waste here can be classified into three, there is solid waste, liquid waste, and gas waste or air pollution from generator and boiler emissions. For the solid ones, there are many non-B3 ones such as cartons, cardboard, etc. For the B3 ones, there are capsules, caplets, granules, alfoil, and so on. For the liquid ones, such as expired syrup products, reagents, and others."

PT Sumber Obat handles waste based on their respective categories, for liquid waste PT Sumber Obat uses a Waste Water Management Installation (IPAL) so that the waste can meet the standards of the Environmental Agency because it goes through waste treatment first. Currently,

PT Sumber Obat has also made efforts to make an artificial lake as a waste disposal container so that liquid waste can be recycled. Then for solid waste, PT Sumber Obat collaborates with external parties from PT Kita Mandiri Abadi as a hazardous waste transporter who has obtained a license from the Ministry of Environment and Forestry. As for non-B3 solid waste, PT Sumber Obat hands it over to the Environmental Agency or conducts destruction for small-scale ones. Finally, air pollution or gas waste, PT Sumber Obat overcomes with an internal scope, namely using mixer and filter machines.

PT Sumber Obat is not only concerned with its business activities and neglects the surrounding community. Instead, PT Sumber Obat also has a donation program that is distributed to the community around the factory as a form of the company's CSR to the community and ensures the comfort of the community living in the factory area. This was found from the informant, Mrs. Wulandari as a resident around the PT Sumber Obat as follows :

"This factory is good, at first when I lived here I was also a little wary because it was in a factory environment and PT. Sumber Obat is also a pharmaceutical company which must have a lot of chemicals, but thank God as long as I live here there is no pollution and pollution felt by the community and everyone feels comfortable, PT. Sumber Obat also sometimes shares necessities, especially when there are moments like holidays."

From various activities in waste management efforts, PT Sumber Obat certainly requires a lot of money. Many of the expenses used by the company are not only waste management but there are still costs incurred for the prevention and maintenance process, as stated by Mr. Satria as the Engineering Supervisor as follows:

"For prevention and maintenance, there is its own, there will be maintenance every 3 months, usually using the services of 2 people for 8 hours and each person gets a wage of two hundred thousand rupiah. Then there is the cost of the Tirta service lab test every month, the cost of purchasing a scrubber tub which costs around two hundred million to manage the waste, and the cost of chemical decomposers for the maintenance of liquid waste which costs around one million per month".

All costs incurred for waste management activities at PT Sumber Obat are not classified as one in its cost accounting treatment activities. However, the company recognizes that these costs are environmental costs caused by the production process and are incurred to prevent environmental damage and avoid greater expenses if there is environmental damage due to improper waste treatment. As revealed by Ms. Inta as accounting staff at PT Sumber Obat as follows:

"There is a deck, the company's environmental costs are used to maintain assets and prevent unexpected things in the future that are detrimental to the company, but at PT Sumber Obat the costs are included in the financial statements as a whole so they follow the accounts as in general, if it is an asset, it is included in assets if the costs are included in expenses, but we recognize that it is a cost related to the company's activities on the environment."

The statements of Mrs. Inta and Mr. Satria if drawn out are the same as those expressed by (Zainab & Burhany, 2020) that environmental performance requires investment in considerable waste processing assets, and environmental costs are considered ideal if investment in prevention and detection activities to avoid damage is greater than other activities.

Environmental Cost Accounting Treatment of PT Sumber Obat

Identification of Environmental Costs at PT Sumber Obat

The initial and main stage in business activities is cost identification, identification is needed to recognize and classify the costs incurred by the company into certain accounts. Hansen and Mowen classify environmental costs into four categories, namely: prevention costs, detection costs, internal failure costs, and external failure costs (Hansen & Mowen, 2005). Based on observations and interviews at PT Sumber Obat, the company has incurred environmental costs but the process of identifying environmental costs is not based on these four categories. PT Sumber Obat identifies the cost of environmental costs as part of the company's production costs and fixed operational costs. Only some activities are included in the cost of handling the environment and EIA. This was revealed by Ms. Inta as accounting staff as follows:

"We do not classify and identify the cost of environmental costs as in the Hansen and Mowen deck, but we have recognized it as an environmental cost that is included in general costs, can be included in administrative and general costs, employee salaries and bonuses, environmental and EIA handling costs, donation costs for CSR programs, repair costs for maintenance and procurement.

" Based on the information obtained from informants, it can be seen that PT Sumber Obat does not identify environmental costs by Hansen and Mowen but identifies environmental costs the same as operational costs in general and can be included in items that join activities other than environmental waste management. There are several costs identified by PT Sumber Obat, namely operational costs consisting of repair costs, maintenance costs, employee salaries and bonuses, chemical decomposition costs, administrative and general costs, and donation costs. Meanwhile, handling and AMDAL costs are a form of legality costs for the company's waste management activities. It can be seen that there are differences in the theoretical cost classification by Hansen and Mowen with PT Sumber Obat, the following is a table comparing the classification of environmental costs according to Hansen and Mowen (2009) with environmental costs at PT Sumber Obat.

Tabel 2. Comparison of Environmental Cost Classifications

<i>Environmental cost according to Hansen and Mowen (2009)</i>	<i>Environmental Cost according to PT Sumber Obat</i>
<ol style="list-style-type: none"> 1. Cost of Prevention <ul style="list-style-type: none"> - Evaluate and select suppliers - Evaluate and select tools to control pollution - Designing the process - Designing products Carrying out environmental studies - Auditing environmental risks - Develop an environmental management system - WWTP depreciation costs - Recycling products - Obtain ISO 14001 certification 2. Detection cost <ul style="list-style-type: none"> - Auditing environmental activities - Inspecting products and processes - Develop environmental performance measures - Testing for pollution - Verifying environmental performance - Measuring the level of pollution 3. Internal Cost of Failure <ul style="list-style-type: none"> - Operate pollution control equipment - Processing and disposing of toxic waste - Maintaining pollution equipment - Licensing facilities to produce waste - Recycling leftover material 4. External Cost of Failure <ul style="list-style-type: none"> - Cleaning up a polluted lake - Cleaning up spilled oil - Cleaning up polluted soil - Settling personal injury claims (related to the environment) - Restoring land to its natural state - Loss of sales due to poor environmental reputation - Using raw materials and electricity inefficiently - Receiving medical treatment due to air pollution (S) - Loss of employment due to pollution (S) - Loss of recreational use of the lake - Damage to the ecosystem due to solid waste disposal 	<ol style="list-style-type: none"> 1. Administration and general expenses 2. Labor salary and bonus costs 3. Repair costs 4. Waste management and AMDAL costs 5. Donation fee 6. Decomposing chemical fee 7. Electricity fee

Source: Data Processed by the Author, 2024

Based on the table above, it can be seen that each company has a different policy in the process of preparing its financial statements, especially in the initial stage, namely the cost identification process. This can happen considering that in Indonesia there are no specific regulations governing environmental costs. However, each company's identification will also not be much different in the cost classification stage.

Recognition of Environmental Costs at PT Sumber Obat

Recognition is an advanced stage of the cost identification process, where cost recognition emphasizes more on when transactions and costs can be recognized in the recording of financial statements. In accounting, there are two different approaches to recording financial transactions, namely accrual basis and cash basis. In the Cash-basis approach, transactions will be recorded when cash transfers occur, while the accrual-basis approach records when a transaction occurs, regardless of whether money has been received or not. In PT Sumber Obat, the approach used to recognize environmental costs is as follows explained by Mrs. Inta as accounting staff

"PT Sumber Obat uses the accrual basis deck cost recognition method, where every time there is an expenditure or revenue transaction related to environmental activities, it is immediately recorded as a transaction that occurs for the management of the waste, even though there has been no cash transfer, we will still record and recognize the transaction. Revenue transactions for environmental activities usually come from waste that can be resold such as tongfet containers of medicinal raw materials, revenue transactions will later be included in the outside business income account. Meanwhile, expenditure transactions are also recorded immediately when the transaction occurs even though cash has not yet moved."

From the explanation of the information above, it can be concluded that PT Sumber Obat applies the accrual basis method in recognizing its environmental costs. The following is the method of recognizing environmental costs in the cost account of PT. Sumber Obat

Tabel 3. Environmental Cost Recognition at PT Sumber Obat

<i>Account</i>	<i>Recognition</i>	<i>Recognition method</i>
Administration and general expenses	When the transaction occurred	Accrual basis
Labor salary and bonus costs	When the transaction occurred	Accrual basis
Repair costs	When the transaction occurred	Accrual basis
Waste management and AMDAL costs	When the transaction occurred	Accrual basis
Donation fee	When the transaction occurred	Accrual basis
Decomposition chemical costs	When the transaction occurred	Accrual basis
Electricity costs	When the transaction occurred	Accrual basis

Source: Primary Data Processed by the Author, 2024

Based on PSAK no. 1 Paragraph 27 related to financial statements in 2014, it states that companies prepare financial statements on an accrual basis, except for the cash flow statement. Expenses will be recognized when an activity or transaction occurs within the scope of the company's operations without seeing the movement of cash received or paid by the company. This shows that the method used by PT Sumber Obat is by the PSAK applicable in Indonesia. The results of this study also support and are in line with research (Ni Made Meli Darma Yanthi & Ni Wayan Yulianita Dewi, 2023) which provides results that the company also uses the accrual basis in its cost recognition.

Measurement of Environmental Costs at PT Sumber Obat

Measurement is an important thing in the process of making financial statements. With the selection of the right unit of measurement, the financial statements will be more accurate and reliable. The accuracy of the financial statements makes it easier for stakeholders to read and analyze finances properly and correctly. The unit of recognition used in accounting is the monetary unit. Monetary units are considered to be able to provide company financial information as a comparison with the previous year or with other companies. The measurement of environmental costs at PT Sumber Obat as explained by Ms. Inta as accounting staff is as follows:

"The measurement we do is by looking at the actual budget in the previous year, then later the results of this year's costs are not much different from the previous year's deck. That measurement is usually called historical costs. Historical costs are used as a benchmark in measuring the costs that will be incurred this year related to waste management. Then for the monetary unit used by PT Sumber Obat, it uses rupiah because it is included in the Indonesian currency so that it makes it easier to prepare financial reports."

Based on the informant's disclosure, PT Sumber Obat uses historical costs in measuring its environmental costs in the current year. PT Sumber Obat also measures using rupiah monetary units in preparing its financial statements. The following is a comparison of cost measurement according to PSAK with PT Sumber Obat:

Tabel 4. Comparison of Waste Management Cost

<i>Measurement Based on PSAK 4.54 and 4.56</i>	<i>Environmental cost measurement PT Sumber Obat</i>
Based on the 2018 PSAK Framework, measurement is the process of determining monetary amounts and including each element of financial statements in the balance sheet and profit or loss. This process includes the selection of a particular measurement basis. The measurement basis that entities typically use in preparing financial statements is historical cost. This is usually combined with other measurement bases. For example, inventories are usually carried at the lower of historical cost or net realizable value.	The measurement of waste management costs at PT Sumber Obat uses rupiah units. Measurement of environmental costs also uses the realization of costs that have been incurred previously or can be called historical costs.

Source: Data Processed by the Author, 2024

Based on Table 4, it can be seen that PT Sumber Obat has implemented environmental cost measurement by PSAK. PT Sumber Obat uses rupiah measuring units and uses historical costs. This finding supports research (Salamah & Susilowati, 2023) which uses rupiah units and uses historical costs as a benchmark for the budget by adding 20%, just in case there is a price increase.

Presentation of Environmental Costs at PT Sumber Obat

In accounting, the presentation of financial statements is an important process in which financial information is provided to various parties to help with overall economic growth and performance. Some components of financial statements that must be presented include budget realization reports, balance sheets, cash flow statements, and notes to financial statements. Presentation of environmental costs at PT Sumber Obat as interviewed by Mrs. Inta as accounting staff is as follows:

"environmental costs, especially waste management at PT Sumber Obat, are still included in the global financial statements deck, and most of them are included in administrative and general expenses. There is a waste management and EIA cost account but the presentation is still one and not separate from the global financial statements. The problem is that if categorized more deeply, environmental costs are numerous and almost the same as operational costs in general, so they are included in the company's fixed costs and operational costs which will affect the cost of

goods produced. In the end, the accumulation of all environmental costs will not be separated and presented in the company's income statement."

Based on PSAK No. 1 of 2018 concerning the Presentation of Financial Statements paragraph 14 related to some entities also present, from the financial statements, reports on the environment and value-added reports, especially for industries where environmental factors play an important role, the industry considers that employees as a group of report users who play an important role. Reports presented outside the financial statements are outside the scope of the SAK. The existence of these standards means that the presentation of environmental cost reports outside the financial statements is voluntary and outside the scope of SAK. PT Sumber Obat in this case does not separate the environmental cost report from the global financial statements like some other entities, environment-related costs are integrated with costs incurred by the company's operational activities and included in the income statement.

Disclosure of Environmental Costs at PT Sumber Obat

In the accounting treatment process, disclosure is the final stage. Disclosure contains information related to the company's policy as a form of transparency and openness of the company. In its treatment, environmental accounting often uses voluntary disclosures because there are no specific regulations governing environmental accounting. Based on information obtained from informants as accounting staff at PT Sumber Obat related to the disclosure of environmental costs are as follows:

"It seems that for external disclosure to be disclosed to the public we do not do that, in the notes to the financial statements also do not disclose environmental costs and do not have a special policy for disclosing environmental costs. However, we disclose within the internal scope, namely from the disclosure of the waste management cost report by the HR division, I don't understand what form the report is in, but it doesn't show numbers."

PSAK No. 1 of 2018 concerning Presentation of Financial Statements paragraph 117 states that companies disclose significant accounting policies that include the basis of measurement used in preparing financial statements and other accounting policies applied that are relevant to understanding financial statements. Based on information from informants, it can be concluded that the disclosure of environmental costs carried out by PT Sumber Obat is not following PSAK. PT Sumber Obat has not disclosed environmental costs in detail in the financial statements and does not have a specific policy for environmental costs in its company.

5. CONCLUSIONS

Based on the results of the study, show that PT Sumber Obat has carried out waste management very well and has paid attention to its responsibility to the surrounding community by holding CSR programs such as giving donations and parcels before Eid. In the management of its waste, the non-B3 category is processed and submitted to the Environmental Agency, while waste with the B3 category is entrusted to be processed by an external party from PT Kita Mandiri Abadi as a B3 Waste transporter. In the application of environmental accounting, there are five stages of cost allocation. The identification stage is classified into operational costs consisting of repair costs, maintenance costs, employee salaries and bonuses, chemical decomposition costs, administrative and general costs, and donation costs. In addition to operational costs, there are handling costs and AMDAL is a form of legality cost for the company's waste management activities. This shows that PT Sumber Obat's environmental cost identification is different from Hansen and Mowen's environmental cost identification. The environmental cost recognition stage uses the accrual basis method which recognizes when transactions occur without reference to cash transfers. The measurement stage of environmental costs is by PSAK which uses rupiah units and uses the historical cost method. The presentation stage of environmental costs has not been separated from the financial statements like some other entities, environment-related costs are included in the company's operating costs and included in the income statement. The disclosure stage shows the results that PT Sumber Obat has not disclosed related environmental cost reports, there are no policies and notes related to environmental costs in the notes to the financial statements.

The existence of this research provides a new view of the accounting treatment of environmental costs to companies to make environmental reports more efficient and increase the responsibility for the company's environmental performance. This research also raises the company's awareness to make a special environmental cost accounting report and disclose it in the notes to the financial statements so that it can show that PT Sumber Obat is good at carrying out its responsibilities towards the environment. The limitations of this study are in the author's focus on the cost of handling company waste, it is hoped that future researchers can expand the research study more thoroughly such as the cost of corporate responsibility activities towards society and the environment and other costs related to the environment. The author also hopes that PT Sumber Obat can develop an environmental cost recording that has been done so far by adding special accounts related to environmental costs and providing separate environmental cost reports. The author hopes that PT Sumber Obat will disclose environmental costs in the Notes to the Financial Statements so that internal and external parties of the company can easily find out the environmental activities and costs incurred by the company so that they can make decisions easily in the future.

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Catatan : untuk nama perusahaan PT. Sumber Obat disamakan (bukan nama sebenarnya sesuai dengan permintaan direksi/pimpinan perusahaan)

Biodata Penulis

Syehryl Meidiana Putri, lahir di Malang pada tanggal 25 Mei 2002. Latar belakang pendidikan terakhir SMAN 01 PARE Kabupaten Kediri pada tahun 2020 dan saat ini aktif sebagai mahasiswa Program Studi Akuntansi, Fakultas Ekonomi UIN Maulana Malik Ibrahim Malang.

Ahmad Fahrudin Alamsyah, lahir di Magelang pada tanggal 22 November 1974. Latar belakang pendidikan terakhir S2 Akuntansi Manajemen Universitas Brawijaya Malang pada tahun 2005. Profesi menjadi dosen Fakultas Ekonomi Universitas Islam Negeri Maulana Malik Ibrahim Malang dari tahun 1999 hingga sekarang.