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2 Analysis of the Application of Environmental Accounting as One of Social Accountability at The One Legian Hotel

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Abstract: In the field of accounting, there is Green Accounting or environmental accounting where there are five stages of environmental cost allocation process, namely identification, recognition, measurement, presentation, and disclosure. This research is a descriptive qualitative research located at The ONE Legian Hotel. Where the primary data used are interviews while the secondary data used are archives and written documents. This study uses a constant comparative analysis that aims to compare the stages of environmental cost allocation at The ONE Legian Hotel with the 2019 Financial Reporting Conceptual Framework. The result of this research is that The ONE Legian Hotel has implemented an environmental cost allocation which consists of identification by dividing into two, environmental/natural costs and social environmental costs, then the recognition using the accrual basis method, measurement using rupiah with realization the budget that has been determined by the company, in the presentation where these environmental costs have been presented in the income statement, in the other expenses section or in the POMEK subsection for environmental/natural costs and the human resource subsection for social environmental costs. However, the disclosure has not been carried out, where detailed environmental costs are not included in the financial statements, so users of financial statements don't know the details of the environmental costs.

Keywords: Green Accounting, Environmental Cost Allocation, Environmental/ Natural Cost, Social Environmental Cost

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Introduction

Along with the development of the tourism sector in Bali, it has become a separate business attraction for the hospitality industry. However, the existing hotel industry activities, in achieving their goals, are still oriented towards increasing profits and exploiting natural resources owned by the surrounding environment to the exclusion of other things that can cause negative impacts on the environment (Ardiana & Evrina, 2021). One of the efforts to adjust to environmental problems in the accounting field is called Green Accounting. Environmental accounting is a series of processes for identifying, recognizing, measuring, presenting and disclosing the impacts that may arise on the environment caused by company activities (Sari, 2018). In this case, the company does not only focus on seeking profit but must still have a concern for the welfare of the community in social and environmental responsibilities.

Environmental accounting does not yet have a standard that specifically addresses the stages of allocating environmental accounting in the Statement of Financial Accounting Standards, so that in the application of environmental accounting the company moves voluntarily or on its own initiative to disclose environmental cost accounting information (Franciska et al., 2019). The Financial Accounting Standards Board of the Indonesian Institute of Accountants also developed the 2019 Financial Reporting Conceptual Framework, which can be used as the basis for developing accounting-related policies when there is no applicable to a particular transaction (*Kerangka Konseptual Pelaporan Keuangan*, 2019).

The ONE Legian Hotel is one of the four star hotels that carries out management related to environmental costs which are presented in the Income Statement on Other Expenses in the POMEK (Property Operational Maintenance Energy Cost) section for environmental/natural costs and Human Resources for social environmental costs. In this case, the author analyzes the suitability of the environmental cost accounting implementation, based on the process of identification, recognition, measurement, presentation and disclosure, then compared with the 2019 Financial Reporting Conceptual Framework and the form of social responsibility implemented.

Method

This research is a qualitative research with descriptive method, with data collection techniques are observation, interviews, and documentation (Sugiyono, 2018). This research was carried out at The ONE Legian Hotel in Legian Street Number 117, Kuta, Badung Regency with a research period from February to July 2022. This reseach used primary data sources, there are interviews with employees at the accounting department and the section in charge of social responsibility, the secondary data sources, there are archives or written documents owned by The ONE Legian Hotel.

The data analysis used is a descriptive analysis that refers to social responsibility carried out by The ONE Legian Hotel, a constant comparative analysis by comparing the facts or stages of environmental cost allocation conducted at The ONE Legian Hotel with the reality in the Financial Reporting Conceptual Framework 2019. This comparison at the identification stage compared to the Paragraphs 4.72 and 7.14, the recognition stage compared to the Paragraphs 5.1 and 5.6, the measurement stage compared to the Paragraphs 6.1 and 6.4, the presentation stage compared to the Paragraphs 3.2 and 3.3, and disclosure stage with Paragraphs 7.1 and 7.3. As a support for concluding the results of the constant comparative analysis using the checklist method in outline.

Result and Discussion

1. General Description of The ONE Legian Hotel

The ONE Legian Hotel is one of the companies engaged in the hospitality or service business which is located at Jalan Raya Legian, Number 117, Kuta District, Badung Regency, Postal Code 80361. This hotel is under PT Legian Paradise. This hotel provides hotel room accommodation, a spacious lobby, restaurant, bar with loungers, laundry, free internet, information and transportation for tourists, sports rooms, meeting rooms, SPA, and a rooftop pool.

Hotel The ONE Legian holds tightly to the teachings of Hinduism and makes Tri Hita Karana or the three causes of happiness and prosperity for Hinduism, which consists of the relationship between humans and God (Parhyangan), the relationship between humans and the environment (Palemahan) and the relationship between humans and humans (Pawongan).

2. Application and Comparison of Environmental Accounting with the 2019 Financial Reporting Conceptual Framework

Green accounting which is carried out is closely related to environmental costs, which are all forms of costs incurred by The ONE Legian Hotel to carry out prevention, detection, failure costs both internal and external to the company in terms of maintaining and overcoming environmental damage that may arise as a result of the business activities carried out company and preserve the environment around the company (Zulaikhah.S, 2020). This is because the company has used the natural resources that exist in the surrounding environment for the implementation of its business activities, so there needs to be reciprocity carried out by The ONE Legian Hotel regarding the management of environmental costs both socially to the community and nature.

The following is an analysis carried out by researchers regarding the facts of the stages of environmental cost allocation that occurred at The ONE Legian Hotel, as well as the 2019 Financial Reporting Conceptual Framework:

a. Identification

Hotel The ONE Legian identifies environmental costs into two parts, namely environmental or natural costs and social environmental costs. The identification carried out by The ONE Legian Hotel can be seen in the following table:

Table 1. Identification of Environmental Accounting Costs At The ONE Legian Hotel

Type of Cost	Description
A. Environment or Nature	1. Removal of Waste Costs <ul style="list-style-type: none"> - Liquid waste - Solid waste - Hazardous Toxic Waste 2. Pest Control Costs 3. Room and Office Cleaning Costs
B. Social Environment	1. Mutual Assistance with the World Wide Fund of Nature Community 2. Traditional Village Donation Fees 3. Kuta Beach Festival Donation Fees 4. Cost of Employee Training and Development 5. Cost of The ONE Legian Hotel Anniversary 6. Cost of Religious Ceremony 7. Cost of Staff Sports Activities (Futsal, Badminton, Zumba) 8. Cost of Employee Award or Achievement (Best Employee)

Source: Data from the ONE Legian Hotel Accounting Department, 2022

Based on the identification carried out, The ONE Legian Hotel has applied the Conceptual Framework for Financial Statements Paragraphs 4.72 and 7.14. Where Hotel The ONE Legian has classified costs according to the recognition method agreed by the company, namely the environmental/natural and social costs. In addition, by carrying out social activities for both employees and the surrounding community, Hotel The ONE Legian has implemented corporate social responsibility.

b. Recognition

In its recording, The ONE Legian Hotel recognizes transaction costs as costs if the transaction has been carried out or uses the Accrual Basis Method and is recorded in Other Expense in the income statement. The ONE Legian Hotel has implemented recognition in accordance with the Conceptual Framework for Financial Statements Paragraphs 5.1 and 5.6. Where Hotel The ONE Legian has recognized environmental costs which are recognized as a transaction for activities supporting business activities which are recorded in other costs which are then divided back into sub-sectors in the income statement.

c. Measurement

Hotel The ONE Legian in measuring environmental costs incurred using monetary units or units of rupiah currency. The measurement of environmental costs is different for each distribution of costs paid with reference to the realization of the budget in the previous period. So that the realization of each year is not much different, which is called historical cost (Sari, 2018). The measurement is carried out so that expenditures related to environmental costs are not excessive by using the formula for the average environmental cost of the last three years plus 10%.

The ONE Legian Hotel has carried out measurements in accordance with the 2019 Financial Reporting Conceptual Framework, Paragraphs 6.1 and 6.4 which uses rupiah as the currency unit, and uses the basis of historical cost measurement, but in determining costs there are negotiations with third parties before determining the monthly price that will be determined.

d. Presentation

Presentation in this case relates to how the presentation of environmental costs is presented in the financial statements (Ardiana & Evrina, 2021). Environmental costs are presented in the company's income statement in the Other Expense section or other costs, environmental/natural costs are in the POMEK (Property Operational Maintenance Energy Cost) sub-section, while social environmental costs are presented in the Human Resources sub-section. Where all costs that have been identified are summed and presented directly in the sub-sections that have been determined.

The presentation of financial information, especially environmental costs, has been presented in accordance with the 2019 Financial Reporting Conceptual Framework, Paragraphs 3.2 and 3.3 in the profit and loss financial statements which include Other Expense which is one component of determining the profit or loss generated by the company.

e. Disclosure

This disclosure relates to if there is a policy regarding accounting or information implemented by the company, it can be disclosed or not. Based on the results of an interview with the Chief Accountant, Mr. Bagus, who said that the financial statements at The ONE Legian Hotel did not disclose the environmental costs incurred by the company in the Notes to Financial Statements in the company's financial statements.

The implementation of environmental cost disclosure at The ONE Legian Hotel is not in accordance with the 2019 Financial Reporting Conceptual Framework Paragraphs 7.1 and 7.3 regarding presentation and disclosure as a communication tool in financial statements, due to the importance of environmental costs that need to be known by parties with an interest in financial reports.

In order to facilitate understanding of the constant comparative analysis, the researcher uses a checklist method using the Dean J. Champion formula, based on the results of the analysis that has been carried out which states the stages of cost allocation at The ONE Legian Hotel, as follows:

Table 2. Constant Comparative Analysis Checklist

No	Description	Yes	No
1	Identification of environmental costs, by classifying the environmental costs incurred into certain posts so as to facilitate decision making.	√	
2	Environmental costs are recognized as costs for a business or activity.	√	

3	Measurement of environmental costs by using monetary units or other units of the object of cost measurement.	√
4	Recognizing environmental costs in one form of account or other cognate account.	√
5	In a financial information or accounting policy in the company, environmental costs are disclosed or not.	√

Source: Processed by researchers, 2022

$$\text{Percentage} = \frac{\text{Number of yes answer}}{\text{Number of question}} \times 100\%$$

$$\text{Percentage} = \frac{4}{5} \times 100\%$$

$$\text{Percentage} = 80\%$$

According to the Dean J. Champion analysis method, the interpretation results of the formulas that have been used are:

Table 3. Dean J. Champion's Method Interpretation

No	Criteria	Interpretation
1.	1% - 25%	The entity is declared not to meet the standard
2.	26% - 50%	Entity is declared less than standard
3.	51% - 75%	Entity is declared sufficient to meet the standard
4.	76% - 100%	The entity is declared to meet the standard

Based on the calculation of the checklist data, it can be concluded that the results of the calculation of the data above are 80% with the company's interpretation being declared to have met the standards used as comparisons, especially in this study the 2019 Financial Reporting Conceptual Framework.

Conclusion

Based on the analytical technique used in the research phase, 80% of the criteria have been implemented at The ONE Legian Hotel, this can be seen from the identification, recognition, measurement and presentation that are in accordance with the 2019 Financial Reporting Conceptual Framework. However, at the disclosure stage, The ONE Legian Hotel has not disclose the existing environmental costs, so that interested parties can only see the total realized costs incurred. The ONE Legian Hotel has also implemented corporate social responsibility in accordance with its vision, namely Tri Hita Karana by carrying out activities that are socially and environmentally beneficial. The implication of this research is that if the application of the allocation of environmental accounting costs in the five existing stages is carried out sequentially and in accordance with applicable regulations and provisions, it can facilitate understanding of financial statements, especially environmental costs. This is because environmental/natural costs are applied as a preventive and repressive measure in minimizing the impact on the company's business activities.

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