

THESIS

**ANALYSIS OF ACCOUNTING ENVIRONMENTAL COST IN
THE WASTE TREATMENT PROCESS ON FINANCIAL
STATEMENTS AT RENAISSANCE BALI ULUWATU
RESORT & SPA**



POLITEKNIK NEGERI BALI

PUTU CAHYATI ARSANI DIANTIWI

**TOURISM DEPARTMENT
POLITEKNIK NEGERI BALI
BADUNG
2022**

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RENAISSANCE BALI ULUWATU RESORT & SPA**

THESIS

This thesis is submitted to Tourism Department of Politeknik Negeri Bali
in Partial Fulfilment of the requirements for the Degree of
Applied for Bachelor in Tourism



JURUSAN PARIWISATA
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THESIS

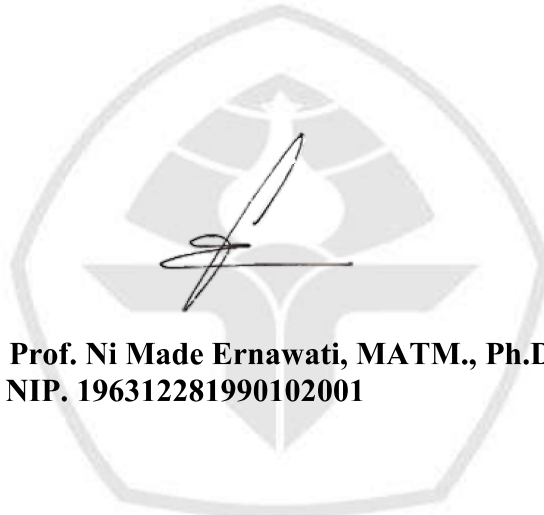
**ANALYSIS OF ACCOUNTING ENVIRONMENTAL COST IN THE
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The writer expects some critics and suggestions from the readers in order to be much better and wishes that this thesis could be beneficial for the study as well as development of tourism industry.

Badung, March 2022

The Writer

ABSTRAK

ANALISIS AKUNTANSI BIAYA LINGKUNGAN PADA PROSES PENGOLAHAN LIMBAH PADA LAPORAN KEUANGAN DI RENAISSANCE BALI ULUWATU RESORT & SPA

**PUTU CAHYATI ARSANI DIANTIWI
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Penelitian ini bertujuan untuk mengetahui dan menganalisis bagaimana perusahaan mengidentifikasi, mengakui, mengukur, menyajikan, serta mengungkapkan biaya lingkungan terkait dengan proses pengolahan limbah pada laporan keuangan. Penelitian ini dilakukan di Renaissance Bali Uluwatu Resort & Spa. Penelitian ini menggunakan metode analisis kualitatif deskriptif dan analisis kuantitatif deskriptif dengan teknik yang digunakan meliputi analisis persentase. Jenis data yang digunakan oleh peneliti adalah data primer dan data sekunder. Data primer diambil dengan melakukan wawancara pada staff bagian akuntansi dan staff engineering yang berkewenangan dalam menangani limbah, sedangkan data sekunder berupa laporan keuangan dan report mengenai limbah yang dihasilkan hotel. Analisis penelitian ini meliputi identifikasi, pengakuan, pengukuran, penyajian, dan pengungkapan biaya lingkungan serta presentase dari biaya lingkungan untuk pengolahan limbah yang dilakukan oleh perusahaan.

Hasil dari penelitian ini adalah Renaissance Bali Uluwatu Resort & Spa telah mengeluarkan biaya-biaya yang berhubungan dengan kualitas lingkungan dalam hal biaya pengolahan limbah, namun belum diklasifikasikan dalam laporan biaya lingkungan secara khusus melainkan masih disajikan bersama akun lain yang tergabung dalam biaya operasional pada laporan keuangan perusahaan. Renaissance Bali Uluwatu Resort & Spa mengakui biaya lingkungan pada saat jasa telah diterima dengan menggunakan metode credit dengan term payment. Renaissance Bali Uluwatu Resort & Spa mengukur biaya lingkungan dengan melakukan penganggaran dipertengahan tahun untuk tahun selanjutnya. Renaissance Bali Uluwatu Resort & Spa belum mengungkapkan kebijakan secara khusus biaya lingkungan dalam catatan atas laporan keuangan dan masih dikelompokkan dengan biaya biaya operasional lainnya.

Kata Kunci: Hotel, Akuntansi Lingkungan, Biaya Lingkungan, Pengolahan Limbah, Laporan Keuangan.

ABSTRACT

ANALYSIS OF ACCOUNTING ENVIRONMENTAL COST IN THE WASTE TREATMENT PROCESS ON FINANCIAL STATEMENTS AT RENAISSANCE BALI ULUWATU RESORT & SPA

**PUTU CAHYATI ARSANI DIANTIWI
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This study aims to identify and analyze how companies identify, recognize, measure, present, and disclose environmental costs associated with waste treatment processes in financial statements. This research was conducted at the Renaissance Bali Uluwatu Resort & Spa. This study uses descriptive qualitative analysis methods and descriptive quantitative analysis with the technique used including percentage analysis. The types of data used by researchers are primary data and secondary data. The primary data was taken by conducting interviews with the accounting staff and engineering staff who are authorized to handle waste, while the secondary data were in the form of financial reports and reports on the waste generated by the hotel. The analysis of this research includes identification, recognition, measurement, presentation, and disclosure of environmental costs and the percentage of environmental costs for waste treatment carried out by the company.

The results of this study are Renaissance Bali Uluwatu Resort & Spa has incurred costs related to environmental quality in terms of waste treatment costs, but have not been classified in the environmental cost report specifically but are still presented with other accounts in operating costs in the company's financial statements. Renaissance Bali Uluwatu Resort & Spa recognizes environmental costs when services have been received using the credit method with term payment. Renaissance Bali Uluwatu Resort & Spa measures environmental costs by budgeting in the middle of the year for the following year. Renaissance Bali Uluwatu Resort & Spa has not disclosed a specific policy on environmental costs in the notes to the financial statements and is still grouped with other operating costs.

Keywords: Hotels, Environmental Accounting, Environmental Cost, Waste Treatment, Financial Statement.

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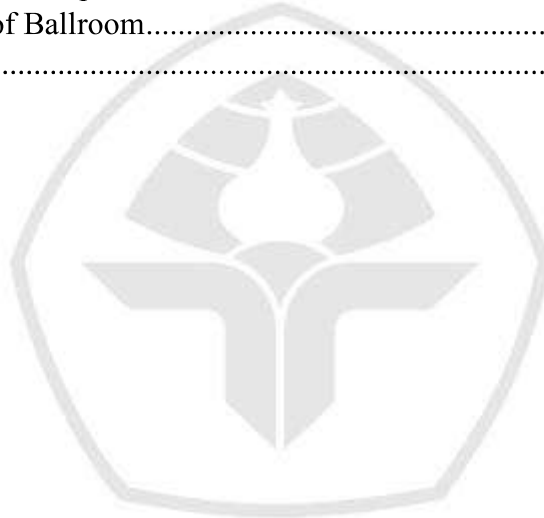
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Appendix 1 Interview Guidelines



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CHAPTER I

INTRODUCTION

1.1 Background

Hotel industry is one of the industries that has potential to be developed and plays a role in driving economic growth and the welfare of the surrounding community. The hotel industry will have a positive impact on social and economic conditions, namely contributing to foreign exchange earnings, creating job opportunities, expanding business opportunities in the formal and informal sectors, increasing central and regional government income, increasing community income and equitable development (Armanda, 2016). According to the Decree of the Minister of Tourism, Post and Telecommunications no. KM/37/PW/304/MPPT-86 (1986), hotels are all types of accommodation that use part or all of the building to provide lodging, food and beverage services and other supporting services for the public which are managed commercially.

The hotel industry has certainly effectively improved people economic and social condition. However, hotel operation also produce waste that could become tread to the sustainability of the earth. In Law no. 32 concerning Environmental Protection and Management (2009), waste is the residue of a business and/or activity, while pollution is the entry or inclusion of living things, substances, energy, and/or other components into the environment by human activities so that it exceeds environmental quality standards defined life.

Waste is related to environmental pollution. Waste is the cause of environmental pollution because with a certain quantity, the presence of waste can have a negative impact on the environment, especially for public health (Kurnia et al., 2020). The hotel industry produces a lot of waste every day and the number of guests who use the services of the hotel will affect the amount of waste generated. The most waste generated by the hotel industry is solid waste and liquid waste. Solid waste generated by the hotel industry is in the form of inorganic solid waste and organic solid waste and liquid waste. Liquid waste is waste water that comes from activities that occur in rooms, kitchens, laundry, and various activities that use water (Kurnia et al., 2020). From the large amount of waste generated in the hotel industry, the hotel needs to take further action to process the waste. In the case of the waste treatment process, of course, the hotel must procure costs. With these costs, the hotel can implement green accounting, with the aim that the costs of waste treatment can be recorded properly in the financial statements.

The accounting system in which there are accounts related to environmental cost is alluded to as green accounting or environmental accounting. Environmental accounting is the development of social accounting as a form of social responsibility in the field of accounting that functions to identify, recognize, measure, present, and disclose environmental accounting (Islamey, 2016). The costs associated with the application of green accounting are usually referred to as environmental costs which aim to improve environmental performance. Environmental costs are divided into four, namely prevention costs, environmental detection costs, internal failure costs, and external failure costs (Hansen & Mowen, 2018). From the four

classifications of environmental costs, the calculation of costs in handling waste requires systematic and correct accounting treatment, and requires identification, recognition, measurement, disclosure, and presentation of environmental cost accounting methods in a hotel.

Sometimes the hotel industry makes planetary sustainability a concern to earth and businesses don't put the environment as a priority. Seeing the importance of waste treatment and environmental costs used during the waste treatment process, the authors are interested in conducting research on environmental cost accounting issues which in this study will reveal the application of environmental cost accounting at Renaissance Bali Uluwatu Resort & Spa. This study tries to reveal the method of recording the cost of managing the waste generated with the research title "Analysis of Accounting Environmental Costs in the Waste Treatment Process on Financial Statements at the Renaissance Bali Uluwatu Resort & Spa".

1.2 Statement of the Problem's

Base on this background, the formulation of the problem in this research is "How is the environmental cost accounting applied at Renaissance Bali Uluwatu Resort & Spa?"

1.3 Purpose of the Research

Based on the formulation of the problem depiction over, the purpose of this research is to find out the application of environmental cost accounting at Renaissance Bali Uluwatu Resort & Spa.

1.4 Benefits of the Research

The result of this research about environmental accounting are expected to provide benefits, such as:

1.4.1 Theoretically

This research can be developed according to the ideas and creativity of each. And can be valuable for companies to create and keep up the viability of the company.

1.4.2 Practically

- a. Can be utilized to extend information around environmental accounting.
- b. Can be utilized as a reference for other next research related to environmental cost reporting.
- c. Can be utilized as a hotel consideration regarding reporting and allocating environmental costs on financial statements.

1.5 Writing Systematic

The writing systematic in this research will be complied in 5 chapters and each chapter will be described as follows:

Chapter I Introduction

This chapter consist of background, problem identification, the purpose of research, benefits of the research, and writing systematic.

Chapter II Literature Review

This chapter will explain regarding the theory related to this research such as the theory of hotel, environmental accounting, waste, environmental cost, and previous research discussion.

Chapter III Research Methodology

This chapter will explain about location and period of research, research object, variable identification, variable operational definitions, type and data source, data collection methods, and data analysis technique.

Chapter IV Results and Discussions

This chapter will present regarding research result and discussion, include company profile, and discussion using analysis technique in the previous chapter.

Chapter V Conclusion and Suggestion

This chapter will give a conclusion and recommendation of research done by the researcher.

Reference

This reference is consisting of several citations from journal, book, and reviews that the researcher used in supporting the research.

Appendix

The attachment is an extra part of extension that used in this research e.g. The Interview Guideline of Accounting Environmental Costs in the Waste Treatment Process on Financial Statement.



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CHAPTER V

CONCLUSION AND SUGGESTION

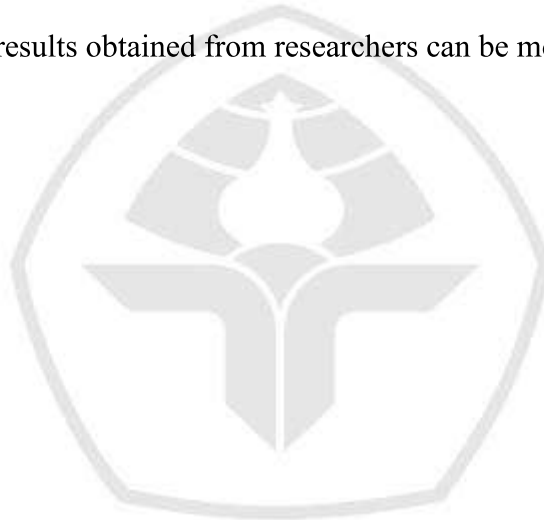
5.1 Conclusion

Renaissance Bali Uluwatu Resort & Spa has incurred costs related to environmental quality in terms of waste treatment costs, but have not been classified in the environmental cost report specifically but are still presented with other accounts in operating costs in the company's financial statements. Renaissance Bali Uluwatu Resort & Spa recognizes environmental costs when services have been received using the credit method with term payment. Renaissance Bali Uluwatu Resort & Spa measures environmental costs by budgeting in the middle of the year for the following year. Renaissance Bali Uluwatu Resort & Spa has not disclosed a specific policy on environmental costs in the notes to the financial statements and is still grouped with other operating costs. The highest environmental costs occurred in 2019, and the lowest environmental costs in 2021.

5.2 Suggestion

From the conclusions above, the researcher realizes that there are still many shortcomings and it is not perfect, so the researcher wants to provide suggestions. First, for the company so that in the future it will be even better, namely the hotel is expected to compile environmental costs or reports related to waste treatment specifically from financial reports in general to provide information for environmental quality control as a form of effort to improve environmental quality

and responsibility for the environment around the company. Second, suggestions for management to better understand environmental costs and environmental cost classifications in order to further clarify the placement and categories of environmental costs according to the statement of accounting standards. Third, suggestions for further research include comprehensively applying accounting treatment to waste treatment costs and being able to find specific environmental cost allocation standards so that they can be compared with the actual company conditions and the results obtained from researchers can be more comprehensive.



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