

Implementation of Environmental Accounting at PT United Tractors Samarinda on Company Waste Management

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Abstract—This study aims to find out how the process of waste management and implementation of environmental accounting for environmental activities that produce waste at PT United Tractors Samarinda. The type of research used in this research is descriptive qualitative. The analytical tools that the researchers used were Law number 32 of 2009 and PSAK number 1 of 2014. The data used in this study were primary and secondary data. The analysis technique was carried out by comparing the results of the analysis of interviews, observations and documentation with PSAK and laws. The results of this study indicate that PT United Tractors Samarinda has prepared an environmental cost report including costs for transporting waste, costs for purchasing equipment, and other costs related to waste management activities. The results of this study also show that PT United Tractors Samarinda's operational activities have generated various types of waste such as solid waste, liquid waste, and gaseous waste. Management PT United Tractors Samarinda has the awareness to carry out social and environmental responsibilities such as making an environmental budget to maintain the environmental ecosystem around the company area to be maintained. The application of environmental cost reports is useful for management in obtaining decisions and information regarding costs incurred during a period.

Keywords— Environmental accounting, environmental costs, waste.

I. INTRODUCTION

The development of companies in Indonesia continues to experience significant growth. This is in line with fulfilling increasingly varied human needs. Fulfilling these needs spurs the company as a business entity to grow and run to achieve the economic prosperity of the community and its owners. Business entities cannot be separated from social obligations and the ecosystem (environment) in synergy in building positive relationships with the rules that apply in society. Suyudi (2013:91) states that business entities can be expressed as symbols of modern society, in the sense that almost all the needs of living creatures (humans) are met by products produced by certain industries. Almost all living creatures on this earth have relationships with each other, even dependence on a company. Humans can be subjects or part of the ownership of a business entity and humans can also be objects or users of the products produced, these two things have responsibilities that must be fulfilled.

The concept of environmental accounting currently has an important role for business entities in carrying out their

activities because it is able to present information relating to the social and environmental impacts that arise so that they are not only focused on competing in creating products and services that product users need but are also able to manage the environment as a form of business entity's obligation to society in preserving the ecosystem (environment). The role of environmental accounting here is to determine the environmental costs associated with overcoming the remainder of the production process through the use of an accounting system to reduce costs and control the company's obligations to protect the ecosystem and control costs related to the environment. By implementing environmental accounting, companies can control how the remaining production processes are processed so that the remaining production processes do not damage the ecosystem of the business entity (Aruan, 2021).

The fact that emerges on the surface is the magnitude of the economic sacrifices of business entities as a form of concern for maintaining the harmonization of the environmental ecosystem. Initial observations of various allegations can enable researchers to detect a phenomenon in accounting practice. The researcher carried out initial clarification by confirming one of the employees, namely Mr. Eko Raza as head of the environmental division of PT United Tractors Samarinda. Information was obtained that the company had handled waste from the results of the company's operational activities by submitting evidence of the allocation of costs related to waste handling even though there was still a budget that had not been implemented for waste handling activities. This expression is both a statement and a problem that needs further proof. Through an environmental accounting practice approach, it is necessary to describe the activities of identification, recognition, measurement, presentation and disclosure related to environmental costs. Researchers consider that the information that has been obtained requires further analysis to find out whether there is conformity or not with Law Number 32 of 2009 and PSAK Number 1 of 2014.

II. LITERATURE REVIEW

A. Accounting

Accounting is often stated as a corporate language that is useful for providing information in the form of company

financial data that can be used for decision making (Sudarman and Baubau, 2019) and accounting can be defined as a financial information system that can produce reports to parties who have interests regarding economic activities and company conditions (Muawanah and Probowulan, 2008).

B. Environment

Looking at various phenomena, environmental issues are not new issues, they are increasingly interesting to study along with developments in technology and the global economy (Suyudi, 2010). Exploitation of nature based solely on economic interests will at some point lead to disruption of the ecological balance. Conditions like this are called an "environmental crisis", namely errors in the way human resources are managed. The activities of business entities that are oriented towards achieving the highest profits no longer pay attention to the social impacts that will occur on nature. Now these actions must be paid dearly by the present and future generations.

C. Environmental Accounting

Environmental accounting is a term that describes transactions between a company and the environment. Hermiyetti and Dondokambey (2012) explain that environmental accounting is a term that refers to the inclusion of environmental costs in the accounting of companies or government agencies. Environmental accounting is a term used to identify financing for environmental conservation activities by companies and governments in corporate and government business practices. Ultimately, environmental protection activities have environmental costs that must be borne by the company (Lindrianasari, 2007).

D. Objectives of Environmental Accounting

The aim of implementing environmental accounting is as an environmental management tool and as a communication tool with the public to increase the amount of relevant information provided for those who need it or for those who use it (Ikhsan, 2008).

E. The Role of Environmental Accounting

Gunawan (2012) explains that environmental accounting has become a concern for accountants because companies need to share information about their environmental protection activities with stakeholders. Apart from sending financial information, companies must also consider the interests of the environment in which the company operates. Environmental accounting is a term that refers to the inclusion of environmental costs in corporate and government accounts.

F. Study Dimensions

First, the environmental dimension is a dimension related to the impact of an organization on living and non-living natural systems, including land, air and ecosystems. This dimension has a single aspect, namely the environment, which means that organizational activities always utilize the environment in driving the wheels of organizational management.

Second, the social dimension. Through phenomenological binoculars, four social phenomena contributing to business activities were detected: a) the phenomenon of concern about the contamination of the social order, culture and environmental change becoming central issues, b) the phenomenon of disharmonization of industrial relations between worker and management relations, c) the phenomenon of social accountability is only cosmetic, strategies and imagery that do not touch the social dimension, d) the phenomenon of inclusivism in job descriptions, and the use of child labor to reduce costs. Specifically, the implementation of the "QBL" concept is presented through 6 (six) main programs, namely, education, health, agriculture/fisheries, facilities and infrastructure, local business development, and social culture.

Third, the Economic Dimension. Through phenomenological binoculars, three economic phenomena contributed to business activities were detected: a) the phenomenon of sustainability and productivity at its lowest point, b) the phenomenon of continuing the business cycle of entities, customers and suppliers, c) the phenomenon of continuing the business cycle of entities, workers, owners capital, society and government.

Fourth, the Spiritual Dimension. Through phenomenological binoculars, three economic phenomena contributed to business activities were detected: (a) the phenomenon of workers' spiritual awareness in the midst of a crisis, (b) the phenomenon of religious communities requires business actors to have horizontal and vertical social and environmental responsibilities, (c) the phenomenon of accountants' spiritual awareness links professional accountability not only to humans but also to the environment and creators.

G. Industrial Waste

Industrial waste is the remaining waste produced during the industrial production process. There are three types of industrial waste, namely liquid waste, solid waste and gas waste. Of course, these three types of industrial waste contain many toxic and dangerous substances and industrial waste is all types of waste or waste materials originating from the by-products of an industrial process. Industrial waste can be waste that is very dangerous for the environment and humans.

III. RESEARCH METHOD

This research is descriptive research using a qualitative approach. Where qualitative research focuses more on reviewing a problem as a whole through words, sentences, images and not describing it through numbers. Descriptive qualitative means utilizing qualitative data and explaining it descriptively which comes from the observation process and then comparing it with existing regulations. This research is descriptive research using a qualitative approach which aims to accurately describe environmental accounting implementation activities at PT United Tractors Samarinda which include: the implementation of company waste management, and treatment of environmental costs. The objects of research are heavy equipment distributor

companies, such as trusted brand products, namely Komatsu, UD Trucks, Scania, Tadano, and Bomag. Located on Jalan Mas Mansyur Loa Bakung, Sungai Kunjang District, Samarinda City, East Kalimantan. PT United Tractors' other business focus is providing mining contractor services.

The types of data used are primary data and secondary data. In this research, primary data consists of data obtained through observations, field studies, and direct interviews with employees, the community around the company and stakeholders (informants). Secondary data used in this research include looking for a frame of reference and theoretical basis both in standards, regulations and other relevant sources, company history, organizational structure, regulations related to the implementation of environmental accounting, documents regarding management waste, data regarding types of waste and procedures for managing them along with the financing process, data regarding Waste Processing Installations and Environmental Impact Analysis (AMDAL), as well as allocation of environmental costs in financial reports. The data collection techniques used in this research was observation, interviews and documentation.

The process of data analysis during research involves at least three main things that are interrelated, namely data reduction, data presentation, and drawing conclusions. These activities, as described above, are intertwined before, during and after data collection in parallel form (Miles and Huberman 1992:19).

Data analysis is an effort to systematically search for and organize records of observations, interviews and documents to increase the researcher's understanding of the research object in the domain/case of environmental accounting practice being studied. Furthermore, he stated that the three types of analysis activities and data collection activities themselves are cyclical and interactive processes, which can be seen in Figure 1.

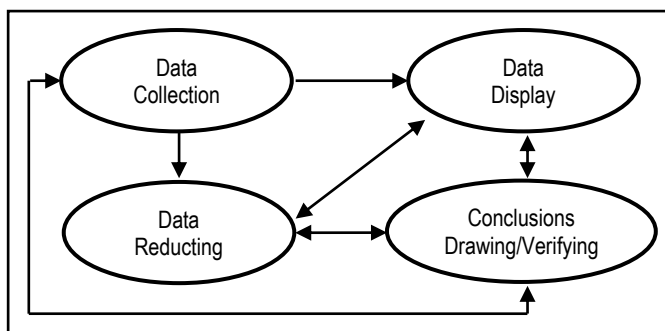


Fig. 1. Interactive Model Data Analysis

IV. RESEARCH RESULT

A. PT United Tractors Samarinda Business Field

PT United Tractors is a subsidiary of PT Astra International Tbk ("Astra"), one of the largest and leading business groups in Indonesia with a service network that has reached various industries and sectors, starting from providing mining contractor services and products. heavy equipment and parts from world-renowned brands such as Komatsu, UD Trucks, Scania, Bomag and Tadano.

B. PT United Tractors Samarinda Business Field

PT United Tractors Samarinda Company activities consist of office activities, Heavy Equipment Repair Activities, and Warehousing Activities.

a. Office Activities

Office activities are all activities carried out to support trading businesses, namely in the form of administrative, financial, information, technology, human resource management and training, promotion and heavy equipment sales activities.

b. Heavy Equipment Repair Activities (Workshop)

Heavy Equipment Repair and Assembly Activities, repair activities are repair (reconditioning) and maintenance activities of heavy equipment owned by customers. These activities include, among other things, inspection, replacement of spare parts, and repair/testing of machines.

c. Warehousing Activities (Warehouse)

Warehousing activities are storage activities for heavy equipment and its components (especially spare parts), which will be distributed to mining/plantation locations, offices, and so on in an area (open, closed, and semi-open).

C. Waste Resulting from Operational Activities of PT United Tractors Samarinda

The operational activities of PT United Tractors Samarinda are related to the waste produced, one of which is Hazardous and Toxic Material (B3) waste. Other waste produced by PT United Tractors Samarinda is classified into 3 (three) forms. The following is the classification of this waste:

Solid waste in solid form originating from company operational activities consists of B3 and non-B3 waste. Some of the waste in question is such as:

a. B3 waste

It consists of contaminated debris, contaminated sawdust, contaminated soil, used filters, and used batteries.

b. Non B3 Waste

Consisting of wood, paper, packaging wrap, leaves, used tires, scrap iron, tree branches and cardboard.

Liquid waste in liquid form originating from the operational activities of PT United Tractors Samarinda comes from used lubricants (oil & diesel).

This gas waste comes from operational activities of PT United Tractors Samarinda in the form of exhaust gas emissions from workshop activities and generator operation.

V. ANALYSIS AND DISCUSSION

A. PT United Tractors Samarinda Waste Management Process

The waste management process certainly goes through several various stages. The following are the stages carried out by PT United Tractors Samarinda in processing solid, liquid and gas waste.

a. Solid waste

Solid waste is divided into 2 (two), namely B3 waste and non-B3 waste. Management of non-B3 solid waste is carried out by temporarily collecting the waste produced at the TPS after the waste has been collected, then the waste is handed over by PT United Tractors Samarinda to DLH Samarinda partners. Meanwhile, all waste that is B3 (hazardous and toxic

materials) is treated specifically, according to applicable regulations that companies cannot process B3 waste themselves, but must hand it over to third parties who have permits. PT United Tractors Samarinda in managing production waste collaborates with PT PDMJ (Putra Daerah Mandiri Jaya) as a working partner in processing B3 waste. PT PDMJ was chosen as a partner of PT United Tractors Samarinda because it was considered that the work process was quite efficient in terms of transportation which was carried out regularly so that there was no excess waste accumulation at the TPS (temporary storage place) for B3 waste. PT United Tractors sets a waste collection frequency of 90 days starting from the waste generated by the company.

PT United Tractors Samarinda also has a B3 waste storage warehouse which is one of the requirements for companies that in carrying out their operational activities produce B3 waste. In 2021, B3 waste produced by companies will be 13,304 tons, while in 2022 it will be 12,298 tons. There are also separate special waste disposal sites for B3 waste in the environment around the company, namely red rubbish bins. Apart from that, the company also maintains the cleanliness of waste TPS areas by cleaning B3 waste TPSs by adjusting existing activities. There is no definite schedule, not based on time but based on conditions depending on existing conditions. Non-B3 waste management is placed in a separate B3 waste storage area, with a green colour code for waste, yellow for inorganic waste within the premises of PT United Tractors Samarinda, then transported every 3 (three) times a week to The nearest TPU Samarinda by partner DLH Samarinda. The information obtained is that used battery waste is usually sold to collectors then the money from the sale of used batteries is not included as income in the financial statements of PT United Tractors Samarinda, but is used for small internal expenses such as donations, purchasing Eid parcels, as a result it has economic value for the company. B3 waste management at PT United Tractors Samarinda uses the 3R principle (reuse, recover, recycle).

b. Liquid waste

One type of waste with certain characteristics can sometimes contain various kinds of pollutants it, and each type of pollutant has different properties. Facing waste like this, techniques are needed to combine the processes and systems used, where the waste management system at the source plays a very important role. Liquid waste management is carried out by collecting all liquid waste which is B3 waste which has been generated from the company's operational activities and PT United Tractors in dealing with production waste water and maintenance of machine equipment has used a septic tank with a direct waste separation system between solid waste and solid waste. it's liquid. Then the B3 waste is handed over to a third party to process the waste so that it is not dangerous when it flows into the Mahakam River. There are 3 oil trap reservoirs with a capacity of 1 ton. Waste oil left over from generating machines and maintenance activities for cars and heavy equipment as well as diesel waste resulting from the separator at PT United Tractors Samarinda in the separator holding tank. After that, the waste is pumped into empty drums which will then be handed over to a third party.

Therefore, companies are very careful in managing waste. Controlling water pollution is an effort to preserve water by not releasing dangerous liquid waste. A PH Meter is an important tool that must be available in companies that produce liquid waste. The monitoring period is carried out once every 1 (one) month and the monitoring location is carried out on the Mahakam River around the location of PT United Tractors Samarinda. The company PT United Tractors Samarinda has adhered to using water parameters in accordance with the criteria for controlling water pollution

c. Waste Gas

Processing waste gas by conducting air monitoring once every 1 (one) year. The statement above contains similarities between applicable practices and regulations. PT United Tractors Samarinda has complied with the Regulation of the Minister of Environment and Forestry of the Republic of Indonesia Number 4 of 2014 concerning quality standards for stationary source emissions for mining businesses and/or activities, in Article 15 concerning emission monitoring as intended in paragraph (2) letter c is carried out no later than at least 1 (one) time in 1 (one) year. The parameters monitored are Sulfur Dioxide (SO₂), Nitrogen Oxide (NO_x), Carbon Monoxide (CO), Carbon Dioxide (CO₂), Oxygen (O₂). By taking air sampling directly in the field using a High Volume Air Sampler and laboratory analysis of the sampling using a spectrophotometer. The monitoring location is at the PT United Tractors Samarinda location, which includes the company's front, middle and back yards. The source of the impact of noise at the operational stage comes from testing (run tests) of heavy equipment vehicles being serviced and the use of generators if the electricity supply from PLN is damaged/dead. The benchmark for noise levels refers to Minister of Manpower Regulation No. 13 of 2011 concerning Outdoor Noise Levels, namely 85 dB (A). The monitoring method/technique is to measure noise levels around the activity location by a third party using a Sound Level Meter or other equipment according to established standards. In general, the increase in noise levels during the operational stages of sales and after-sales service activities for heavy equipment is not too high, so there is no need for special processing. To prevent excessive noise, the company has built a fairly good wall fence and has carried out greening around the activity location.

B. Description of Environmental Accounting According to PT United Tractors Samarinda

The importance of environmental accounting basically requires full awareness of companies and other organizations that have benefited from the environment. (Ikhsan, 2008) explains that environmental costs are basically product, process or facility costs that are important for better business decisions. In waste management, companies need to implement environmental accounting to support operational activities, especially in waste management. PT United Tractors Samarinda has implemented environmental accounting created by the centre and made reports relating to the environment. The concept of environmental accounting for companies encourages the ability to minimize environmental

problems faced in the future. The environment around the company, especially in the workshop area, is equipped with K3 (Occupational Health and Safety) equipment including helmets and safety shoes, APAR (Light Fire Extinguisher). Every month it is checked and controlled. Apart from that, the company also routinely carries out cleaning activities which are carried out every Friday in accordance with the company's "Clean Friday" program, the company carries out 3R activities (Concise, Neat and Careful) 2 times a week supervised by environmental officials. as the person in charge.

a) Identification

Researchers will identify each component of environmental costs at PT United Tractors Samarinda according to PSAK No. 1 of 2014. The aim of this stage is to determine the suitability of environmental cost identification according to PT United Tractors Samarinda with PSAK No. 1 of 2014.

TABLE I. Comparison of Environment Cost Identification by Company with PSAK No.1 of 2014

Identification Based on Statements of Financial Accounting Standards (PSAK)	Identify According PT United Tractors Samarinda
PSAK No. 1 Year Paragraph 49 where each entity clearly identifies financial reports and differentiates them from other information in the same published document	Includes costs for transporting waste, environmental costs, equipment purchase costs, as well as costs for purchasing drums and purchasing equipment

PT United Tractors Samarinda has not yet fully grouped environmental related costs and is not in accordance with PSAK No. 1 of 2014. New Some costs recognized by PT United Tractors Samarinda.

b) Recognition

Researchers will analyze each component of environmental costs at PT United Tractors Samarinda according to PSAK No. 1 of 2014. The aim of this stage is to determine the suitability of environmental cost recognition according to PT United Tractors Samarinda with PSAK No. 1 of 2014

TABLE II. Comparison of Recognition of Environment Costs by Company with PSAK No.1 of 2014

Recognition Based on Statement of Financial Accounting Standards (PSAK)	Recognition According to PT United Tractors Samarinda
PSAK No. 1 of 2014 concerning Presentation of Financial Statements Paragraph 55 where each entity presents additional items, titles and subtotals in the report of financial position if the presentation is relevant to understanding the entity's financial position	Recognition of expenses occurs simultaneously with the recognition of increases in liabilities or decreases in assets using the accrual method.

The recognition made by PT United Tractors Samarinda regarding costs is recognized and appropriate, because all costs incurred related to the environment during the environmental realization process burden the company's finances.

c) Measurement

Researchers will analyze each component of environmental costs at PT United Tractors Samarinda according to PSAK No. 1 of 2014. The aim of this stage is to

determine the suitability of environmental cost measurements according to PT United Tractors Samarinda with PSAK No. 1 of 2014.

Measurements carried out by PT United Tractors Samarinda regarding environmental costs are in accordance with PSAK No. 1 of 2014. The waste deposit system is in accordance with the predetermined age period, so if one waste is full then the waste is transported together with other waste, so that in the waste balance report it goes straight to 0 (zero)

TABLE III. Comparison of Environment Cost Measurement by Company with PSAK No.1 of 2014

Measurement Based on Statement of Financial Accounting Standards (PSAK)	Measurement According to PT United Tractors Samarinda
PSAK No. 1 of 2014 Paragraph 118 relates that it is important for entities to inform LK users regarding the measurement basis used in financial statements such as historical cost, current cost, net realizable value and fair value.	The consolidated financial statements are prepared and presented based on the assumption of business continuity and with historical value measurements

d) Presentation

Researchers will analyze each component of environmental costs at PT United Tractors Samarinda according to PSAK No. 1 of 2014. The aim of this stage is to determine the suitability of the presentation of environmental costs according to PT United Tractors Samarinda with PSAK No. 1 of 2014

TABLE IV. Comparative Presentation of Environmental Costs According to the Company with PSAK No.1 of 2014

Presentation Based on Statement of Financial Accounting Standards (PSAK)	Presentation According to PT United Tractors Samarinda
PSAK No. 1 of 2014 concerning Presentation of Financial Reports Paragraph 14 regarding several entities also presents financial reports, such as reports on the environment and added value reports, especially for industries that think that environmental factors play an important role and for industries that think of employees as a group report users	The presentation of financial reports is made separately based on environmental and CSR work programs

The presentation made by PT United Tractors Samarinda regarding environmental costs is in accordance with PSAK No. 1 of 2014.

e) Disclosure

Researchers will analyze each component of environmental costs at PT United Tractors Samarinda according to PSAK No. 1 of 2014. The aim of this stage is to determine the suitability of environmental cost disclosure according to PT United Tractors Samarinda with PSAK No. 1 of 2014.

TABLE V. Comparison of Environmental Cost Disclosures According to the Company with PSAK No.1 of 2014

Disclosure Based on Statements of Financial Accounting Standards (PSAK)	Disclosure According PT United Tractors Samarinda
PSAK No. 1 of 2014 Paragraph 117 states that an entity can disclose in CaLK the basis of measurement used in preparing financial reports and other accounting policies applied to financial reports	PT United Tractors Samarinda discloses environmental costs to CaLK by providing more detailed information regarding the environmental costs that have been prepared

The disclosures made by PT United Tractors Samarinda regarding environmental costs are in accordance with PSAK No. 1 of 2014. Where PT United Tractors Samarinda sends data related to environmental costs for one period to the central PT United Tractors, then the central PT United Tractors will make a CaLK report (Notes to Financial Reports) which will be posted on the company website.

f) Environmental Protection and Management

Researchers will analyze the environmental management treatment that exists at PT United Tractors Samarinda according to Law no. 32 of 2009. The aim of this stage is to find out the protection and management that has been carried out by PT United Tractors Samarinda.

TABLE VI. Comparison of Environmental Protection and Management According to the Company with Law No.32 of 2009

Environmental Protection and Management Based on Law No. 32 of 2009	Environmental Protection and Management According to the Company
Environmental protection and management is a systematic and integrated effort carried out to preserve environmental functions and prevent environmental pollution and damage, which includes planning, utilization, control, maintenance, supervision and law enforcement. (Article 1 paragraph 2)	The company has utilized recycled domestic waste, controlled air, noise and water pollution. Maintaining machines and planting various trees. Regular supervision and law enforcement carried out by the company

PT United Tractors Samarinda has carried out conservation, prevention and law enforcement and is in accordance with Law no. 32 of 2009 concerning Environmental Protection and Management.

g) AMDAL (Environmental Impact Analysis)

Researchers analyzed the existing AMDAL treatment at PT United Tractors Samarinda according to Law no. 32 of 2009. The aim of this stage is to find out the implementation of the AMDAL that has been carried out by PT United Tractors Samarinda.

TABLE VII. Comparison of AMDAL by Company with Law No.32 of 2009

AMDAL Based on Law No. 32 of 2009	AMDAL According to the Company
Every business and/or activity that has a significant impact on the environment is required to have an AMDAL. (Article 22 paragraph 1)	PT United Tractors Samarinda has prepared an AMDAL report every month

PT United Tractors Samarinda has an AMDAL in accordance with Law no. 32 of 2009. The management of PT United Tractors Samarinda has prepared an Amdal report every month and the report will be sent to environmental agencies.

h) Transportation of B3 Waste

Researchers will analyze the treatment of B3 waste transportation in companies according to Law no. 32 of 2009. The aim of this stage is to find out the B3 waste transportation that has been carried out by the Company.

PT United Tractors Samarinda has transported B3 waste in accordance with Law no. 32 of 2009. PT United Tractors Samarinda has collaborated with a third party, namely PT

PDMJ, in carrying out waste transportation activities produced by the company. When a third party has carried out waste transportation activities, PT United Tractors Samarinda will receive an invoice from PT PDMJ regarding payment for waste transportation.

TABLE VIII. Comparison of Hazardous Waste Transport by Company with Law No.32 of 2009

Transport of B3 Waste Based on UU no. 32 of 2009	Transport of B3 Waste According to the Company
B3 waste management is an activity carried out to maintain environmental sustainability which includes reduction, storage, collection, transportation, utilization, processing and landfill. (Article 1 paragraph 23)	All B3 waste from PT United Tractors Samarinda was handed over to a third party, namely PT PDMJ

i) Information

Researchers will analyze the treatment of environmental management information at PT United Tractors Samarinda according to Law no. 32 of 2009. The purpose of this stage is to find out the application of information that has been carried out by PT United Tractors Samarinda

TABLE IX. Comparison of Information by Company with UU No.32 of 2009

Information Based on UU no. 32 of 2009	Information According to the Company
Providing information related to environmental protection and management in a correct, accurate, open and timely manner is provided in the form of reports submitted, among other things, in electronic form. (Article 68 letter a)	A form of responsibility in protecting the company's environment is by making reports using an application called SIRAJA to be able to report regarding the management of B3 and non-B3 waste

PT United Tractors Samarinda has provided information in accordance with Law no. 32 of 2009. Furthermore, all reports are sent directly to the Ministry of Environment and Forestry (KLHK) in Jakarta and the PT United Tractors head office in Jakarta can access and control the monitoring activities of PT United Tractors Samarinda to see performance and responsibilities. answered the company PT United Tractors Samarinda.

j) Making conclusions

Researchers draw conclusions from each stage of environmental accounting treatment at PT United Tractors Samarinda. The purpose of drawing this conclusion is to determine the suitability of environmental accounting treatment at PT United Tractors Samarinda with the analytical tools used.

PT United Tractors Samarinda has not implemented environmental accounting as a whole because based on the environmental cost accounting treatment stage, there is a discrepancy in its implementation at PT United Tractors Samarinda.

TABLE X. Suitability of Environmental Accounting Treatment

No	Analysis Tools	Appropriate	Not Appropriate	Implementation in the Company
PSAK No. 1 of 2014				
1.	Identification		✓	Identification of environmental costs is not fully in accordance with PSAK No. 1 of 2014 paragraph 49
2.	Recognition	✓		Recognition of environmental costs at PT United Tractors Samarinda is in accordance with PSAK No. 1 of 2014 paragraph 55
3.	Measurement	✓		The measurement of environmental costs at PT United Tractors Samarinda is in accordance with PSAK No. 1 of 2014 paragraph 118
4.	Presentation	✓		The presentation of environmental costs is in accordance with PSAK No. 1 of 2014 paragraph 14
5.	Disclosure	✓		Disclosure of environmental costs is in accordance with PSAK No. 1 of 2014 paragraph 117
Law No. 32 of 2009				
1.	Protection and Management	✓		The protection and management of PT United Tractors Samarinda is in accordance with Law No. 32 of 2009 article 1 paragraph 2
2.	AMDAL	✓		The AMDAL at PT United Tractors Samarinda is in accordance with Law no. 32 of 2009 article 22 paragraph 1
3.	Transportation	✓		Transportation of B3 waste to PT United Tractors Samarinda is in accordance with Law no. 32 of 2009 article 1 paragraph 23
4.	Information	✓		Environmental information at PT United Tractors Samarinda is in accordance with Law no. 32 of 2009 article 68 letter a

VI. CONCLUSION

PT United Tractors Samarinda has managed waste well. In accordance with PSAK No. 1 of 2014 (noting that the environmental cost identification indicators are not yet fully appropriate) and Law No. 32 of 2009. In managing B3 waste, the company hands it over to a third party, namely PT PDMJ. PT United Tractors Samarinda has not fully identified the costs incurred during waste management. The company only identifies indicators of environmental prevention costs, including waste transportation costs, environmental costs, equipment purchase costs, as well as drum and drum purchase costs. PT United Tractors Samarinda recognizes environmental costs as costs if it has received benefits from activities and recognizes environmental costs in the financial statements classified as K3 expenses because they are considered non-operational expenses. PT United Tractors Samarinda measures the costs incurred by the company as environmental quality using predetermined monetary units (Historical costs). PT United Tractors Samarinda presents environmental costs along with costs related to waste management. Presented in the PT United Tractors sustainability report. All environmental aspects have been presented in detail in the PT United Tractors sustainability report in the environmental management and protection section. PT United Tractors Samarinda discloses environmental costs separately from CSR costs. Disclosure of environmental costs and other environmental policies in

financial reports, annual environmental reports, notes to financial reports and sustainability reports for the 2021-2022 period. All reports from the person in charge use a centralized system.

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