



**ENVIRONMENTAL ACCOUNTING FOR THE MANAGEMENT OF  
CORPORATE SOCIAL RESPONSIBILITY PT.GARAM KALIANGET**

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**ABSTRACT**

*Environmental Accounting is the policy of incorporating environmental costs into the business practices of companies or government agencies. Corporate Social Responsibility (CSR) is a transparent and ethical behavior that supports the welfare of the community and the environment, which is integrated or applied through social activities within the organization. This research was conducted at PT. Garam (Persero) Kalianget by using Karanganyar village as one of the clarification villages as recipients and managers of CSR provided by PT. Garam (Persero) Kalianget. The results showed the application of environmental accounting at PT. Garam (Persero) Kalianget. good and optimal, this can be seen from the results of the analysis carried out by researchers using 4 aspects of environmental accounting that have been carried out well and also in the disclosure of realized costs is very transparent. For waste management, PT. Garam (Persero) Kalianget has met the feasibility standard.*

**Keywords:** *Environmental, Accounting, Corporate, Social, Responsibility*

**A. INTRODUCTION**

PT. Garam (Persero) is the only state-owned salt producer that produces salt for industry or raw material salt as well as salt for consumption or processed salt. PT. Garam (Persero) has different characteristics from other SOEs. In the production of raw material salt, it cannot be separated from the following characteristics, weather conditions/seasons, production area, evaporation system. During 2019, PT. Garam (Pesero) has a firm policy in the use of natural resources through the implementation of various strategic steps. whose implementation is based on Law No. 32 of 2009 concerning environmental protection and management. The Company is committed to the use of natural resources that must be carried out effectively and efficiently so that the results of the company's operational activities can provide great benefits for the wider community. In the context of economic development, agriculture must be the main agenda that is worked on. This is because it is related to the fulfillment of national food security. Until now, salt is a strategic commodity in the process of agricultural development because salt is a basic need.

Environmental accounting is a term that seeks to specify the costs incurred by companies and the government in carrying out environmental conservation into the "environmental" heading in the business practices of companies and governments. Based on these environmental conservation activities, in the end, environmental costs will arise that must be borne by the company. With environmental accounting, companies can carry out efficiency and improve service quality on an ongoing basis. The company was founded in order to achieve certain goals, for all stakeholders. Corporate Social Responsibility (CSR) is transparent and ethical behavior that supports the welfare of society and the environment, which is integrated or applied through social activities within the organization. CSR has been strictly regulated in Indonesia namely Law Number 40 of 2007 concerning Limited Liability Companies, Law Number 25 of 2007 concerning Investment, and Regulation of the Minister of State for State-Owned Enterprises Number Per-5/MBU/2007 concerning SOE Partnership Program with Small Business and Development Program Environment, specifically for state-owned companies. After that,

corporate social responsibility was included again in Law no. 40 of 2007 concerning Limited Liability Companies.

One of the impacts of salt pond management is waste water which has a high salt content. If the salt water is thrown into the river, it can damage the ecosystem of the fish in the river, because it causes the fish to die. In addition, the problem that occurs is domestic waste that is around salt fields, which there is still no special attention in the development of waste management. This refers to a healthy environment. In observing these problems PT. Garam (Persero) Kalianget must conduct an environmental analysis or analysis in the field of waste management to filter environmental problems. PT. Garam (Persero) Kalianget has collaborated with the Karanganyar Village government and also provided CSR related to the environment, where PT. Garam provided assistance with Garbage Containers, Temporary Waste Disposal Sites (TPS), Trash Bins, Garbage Carts, and Normalization of River Dredging as a form of concern for PT. Salt to local farmers or local communities.

The existence of cooperation in overcoming a problem including environmental pollution and financing programs carried out by PT. Salt with the people of Karanganyar. So, a program evaluation is needed to find out or overcome a problem. In addition to job evaluation, what is also needed is accountability. Both in terms of financing and presentation of financial statements. PT. Garam (Persero) Kalianget has also completed all environmental documents related to (AMDAL) in the processing of raw materials and industrial salt factories. this is to support all development activities and to be able to report related environmental performance in accordance with applicable statutory requirements. Various implementations of policies related to the environment at PT. Garam (Persero) Kalianget are carried out through. The Green Office program is a concept in which the company applies an environmental management system that takes into account the impact of the company's operational activities on the environment. In the pollution control program for waste, the company closely monitors the salt treatment process which produces liquid waste so that the levels remain within the limits set by the environmental agency. The program uses natural resources wisely, the company is committed to using resources so that they can be used wisely and efficiently.

## **B. LITERATURE REVIEW**

### **1. Environmental Accounting**

According to Utomo, (2019) Environmental accounting is a term that seeks to specify the financing made by companies and the government in carrying out environmental conservation into the "environmental" heading in the business practices of companies and the government. From this environmental conservation activity, in the end, there will be environmental costs that must be borne by the company.

### **2. Aspects of Environmental Accounting**

- 1) Recognition of the identification of the negative influence of the company's business activities on the environment in conventional accounting practices.
- 2) Identify, search, and examine problems in the conventional accounting field that are contrary to environmental criteria and provide solutions.
- 3) Implement proactive steps in developing initiatives to improve the environment in conventional accounting practices.
- 4) Development of new formats for financial and non-financial accounting systems and environmentally friendly management decision support control systems.
- 5) Identify costs and revenues if the company cares more about the environment than various environmental improvement programs.

6) Development of work formats, assessments, and internal and external reporting of the company.

### 3. Environmental Cost

Environmental costs include all the most tangible costs (such as waste disposal), to measure uncertainty. Environmental costs are basically related to the costs of products, processes, systems or facilities that are important for making better management decisions. The Triple Bottom Line was popularized by John Elkington in 1997 through his book "Cannibals with Forks, the Triple Bottom Line of Twentieth Century Business". Elkington developed the triple bottom line concept with the terms economic prosperity, environmental quality and social justice. Elkington gives the view that if a company wants to survive, it must pay attention to the "3Ps". In addition to pursuing profit (profit), companies must also pay attention to and be involved in fulfilling community welfare (people) and actively contribute to preserving the environment (planet), Utomo, (2019).

### 4. Corporate Social Responsibility (CSR)

According to Ismail (2015) Corporate Social Responsibility is one of several corporate responsibilities to stakeholders. Schermerhorn defines corporate social responsibility as a concern for business organizations to act in their own ways. in carrying out services to the interests of the organization and the interests of the people. Conceptually, corporate social responsibility is an approach where companies integrate social concerns in business activities and their integration with interested parties (stakeholders) based on the principles of volunteerism and cooperation (Santoso, 2011:17).

### 5. CSR Program Implementation

The implementation of the CSR program involves several parties, namely companies, government, non-governmental organizations, universities, community leaders, as well as potential recipients of CSR benefits. Therefore, in the implementation of the CSR program, several conditions are needed that will establish the implementation of the CSR program properly. The first condition is that the implementation of CSR obtains approval and support from the parties involved. The second condition, which must be created to support the successful implementation of CSR programs, is to establish a clear pattern of relationships between the parties involved. This will improve the quality of coordination in the implementation of CSR programs. The third condition is the existence of good program management. Good management of CSR programs can only be realized if there is clarity of program objectives, there is agreement on the strategies that will be used to achieve program objectives from the parties involved in the implementation of CSR (Solihin, 2015:145).

## C. RESEARCH METHODS

This research uses descriptive qualitative method. Qualitative descriptive is more appropriate when used for research problems that require in-depth study. Descriptive research is research that is directed to provide symptoms, facts or events systematically and accurately, regarding the characteristics of a particular population or area. qualitative method as a research procedure that produces descriptive data in the form of words or spoken from people and observable behavior.

This research was conducted at one of the state-owned enterprises, namely PT. Garam (Persero) Kalianget. The key informant in this study was Mr. Irawan who was in the PKBL Division (Partnership and Community Development Program at PT. Garam (Persero) Kalianget. Where this key informant handled the The costs of distributing CSR of PT. Garam (Persero) and all the information that researchers need are in the PKBL section. This PKBL division handles the problem of distributing CSR as well as the costs that are budgeted or realized costs for the CSR program itself. Supporting Informants in this Research are the Karanganyar Village Government, BUMDes and the Community.

The data used is primary data is a source of data obtained directly from the original source or the first party. At the time of primary data collection, there was a direct relationship (contact) between the researcher and the respondent, through observation, interviews, and documentation. Secondary data is a source of research data obtained by researchers indirectly through intermediary media. Secondary data in the form used in this study is the annual report of PT. Garam (Persero) Kalianget.

#### **D. RESULTS AND DISCUSSION**

Recognition of the identification of the negative influence of the company's business activities on the environment in conventional accounting practices Recognition of negative impacts arising from the operational activities of PT. Garam is recognized as an expense that is charged to the following year. This data the researchers obtained from the annual report of PT. Garam (Persero) Kalianget. Where it shows that the Cash Flow Statement for Funding Activities in 2019 was recorded at Rp. 55,098.04 million when compared to 2018 which was recorded at Rp. 75,065.95. This change was caused by the payment of PKBL, Payment of Bank Loans for Working Capital, Repayment of SLA/RDI Loans and Payment of Dividends until the end of 2019.

Recognition of financing for environmental improvement activities caused by the company's negative impacts is recognized for the following year, in which the recognition of costs as well as handling for environmental improvement. So that the negative impacts that arise in the current year will become a program for the following year. PT. Garam has done or provided something in terms of needs and solutions to problems that exist in Karanganyar village. Where PT. Garam does not only run its business to achieve high profits. However, PT. Garam also does not forget the social responsibility that must be carried out. The provision of CSR will also get a good image from stakeholders where the amount of financial assistance distributed is recorded in the company's annual report.

1. Implement proactive steps in developing initiatives to improve the environment in conventional accounting practices. Sustainable development does not only concentrate on environmental issues. Sustainable development covers three policy areas: economic development, social development, and environmental protection (people, profit and planet). In that case, PT. Garam (Persero) Kalianget has taken proactive steps and strategies to improve the surrounding environment, especially in Karanganyar village. Where PT. Garam (Persero) Kalianget has taken proactive steps in environmental problems by proving the existence of actions and providing solutions by the company to overcome environmental problems.

The calculation of environmental costs is reported separately by compiling a special environmental cost report, referring to the classification of costs. The purpose of the environmental cost report is as a tool for evaluating the operational performance of PT. Garam. Where PT. Garam must compile a separate report with the aim of convincing stakeholders about PT. Garam's concern for the company's external environment. Based on the theory of Environmental Costs and the Triple Bottom Line Concept, PT. Garam is in accordance with the theory used by researchers. Where the environmental cost approach and the bottom line concept are in accordance with the current situation at PT. Garam. PT. Garam as one of the existing SOEs has participated and is actively involved in financing the surrounding environment.

2. Identify costs and revenues if the company cares more about the environment than various environmental improvement programs. Therefore, PT. Garam (Persero) Kalianget is very transparent in distributing aid or CSR to the community in Karanganyar village. It is proven that there is an accountability report in the form of a financial report which explains that the details of the costs issued by PKBL in distributing CSR at PT. Garam (Persero) Kalianget. It is clear that PT. Garam's financing is a form of corporate responsibility. Where in the CSR distribution report there are already programs that receive funding from PT. Garam. Inside PT. Garam there are sections that have different tasks and functions. There is also a manager who is responsible for the cost center. As we know that PT. Garam is a very large company, of course it has complete parts to support business activities in order to achieve the goals of PT. Garam itself.
3. Development of work formats, assessments, and company internal and external reporting PT. Garam (Persero) Kalianget in managing it using Information Technology governance. IT governance is the commitment, awareness, and control process of the organization's management to all IT resources which includes the entire computer structure. With the implementation of IT, it is very helpful in reporting, both internal and external reporting of the company. Where Reporting is very useful for stakeholders involved in the business world of PT. Garam (Persero) Kalianget.
4. Recommended Assessment Results PT. Garam (Persero)
  - 1) Aspects of Commitment to the Implementation of Sustainable Governance  
The aspect of commitment to the implementation of sustainable governance received an achievement score of 6.571 out of a maximum score of 7. If viewed from the score or assessment obtained, it shows good quality in the aspect of commitment to the implementation of sustainable governance. Where if in the percentage the value obtained is (93.87%).
  - 2) Shareholder Aspect  
The shareholder aspect and the GMS obtained an achievement score of 8,401 out of a value of 9. If viewed from the score or assessment obtained, it shows good quality in the Shareholder Aspect. Where, if presented, the value obtained is (93.34%)
  - 3) Aspects of the Board of Commissioners  
The board of commissioners aspect obtained an achievement score of 30.014 from a maximum value of 35. If it is seen from the score or assessment obtained, it shows good quality in the aspect of the board of commissioners. Where if in the presentation the value obtained is (85.75%).

4) Aspect of Derek

The Board of Directors Aspect obtained an achievement score of 29.454 from a maximum value of 35. If it is seen from the score or assessment obtained, it shows good quality in the Board of Directors Aspect. Where if in the presentation the value obtained is (84.15%)

5) Aspects of Disclosure and Transparency

The Disclosure and Transparency Aspect obtained an achievement score of 7,851 from a maximum value of 9. When viewed from the score or assessment obtained, it shows good quality in the Disclosure and Transparency Aspect. Where, if presented, the value obtained is (87.23%).

## E. CONCLUSION

Based on the description of the research results and discussion of research on "Environmental Accounting Analysis of CSR Management of PT. Garam (Persero) Kalianget The author can draw the following conclusions; The application of environmental accounting at PT. Garam (Persero) Kalianget is good and optimal, this can be seen from the results of the analysis carried out by researchers using 6 aspects of environmental accounting that have been carried out well and also in the disclosure of costs that are realized are very transparent. For waste management, PT. Garam (Persero) Kalianget has met the feasibility standard. PT. Garam (Persero) Kalianget has implemented environmental accounting and has played a role in improving the company's environmental performance. so that there is no waste produced by PT. Garam (Persero) Kalianget which can pollute the environment because the waste already has a waste management process first. PT. Garam (Persero) Kalianget has also built its own channel and dam to store salt water so it doesn't overflow into the river. The form of corporate responsibility is evidenced by compliance with applicable regulations, such as the implementation of industrial relations, protecting employee safety by implementing employee health and safety, as well as protecting the environment through sustainable corporate social responsibility programs.

PT. Garam (Persero) Kalianget in implementing its CSR program focuses on activities engaged in the economic, social and environmental fields. The CSR program of PT. Garam (Persero) Kalianget has been implemented well, but there is still criticism from the community due to the lack of information obtained by most people (miscommunication). The provision of CSR is very helpful for the Karanganyar Village community, where in the development and development of the environment. In the presentation of CSR financial reporting, it is very transparent where reports can be accessed easily and quickly by interested parties. The presentation of the report is also in accordance with the standards used by PT. Garam. CSR programs are also right on target which is in accordance with the conditions in the Karanganyar village community.

## F. SUGGESTION

1. Optimal application of environmental accounting will encourage PT. Garam (Persero) Kallianget to care about the environment and social issues and in the CSR program of PT. Garam (Persero) Kallianget there must be innovations and new programs to solve environmental problems.

2. This research was conducted by analyzing environmental accounting on the management of Corporate Social Responsibility (CSR), so that further researchers are expected to analyze data related to environmental accounting with a broader study.

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