

## ABSTRAK

### ANALISIS POTENSI PELAPORAN AKUNTANSI LINGKUNGAN SEBAGAI BENTUK PERTANGGUNGJAWABAN PERUSAHAAN TERHADAP LINGKUNGAN (Studi Kasus pada PG. Madukismo)

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Penelitian ini bertujuan untuk mengetahui potensi penerapan pelaporan biaya lingkungan berdasarkan *International Guidance Document: Environmental Management Accounting* (IFAC: 2005). Penelitian dilakukan di PG. Madukismo.

Jenis penelitian adalah studi kasus. Pengumpulan data melalui wawancara, observasi dan dokumentasi. Teknik analisis data yang digunakan adalah analisis deskriptif dengan mengidentifikasi, mengklasifikasi, menghitung dan membandingkan kondisi perusahaan dengan standar yang berasal dari *International Guidance Document Environmental Management Accounting* (IFAC, 2005).

Hasil penelitian menunjukkan bahwa perusahaan memiliki potensi menerapkan pelaporan lingkungan yang sesuai dengan *International Guidance Document Environmental Management Accounting* (IFAC, 2005), dengan syarat ada pemisahaan biaya air dan listrik, serta biaya tenaga kerja pelaksana lingkungan.

Kata kunci: Akuntansi Lingkungan

## ABSTRACT

### POTENTIAL ANALYSIS OF ENVIRONMENTAL ACCOUNTING REPORTING AS A COMPANY'S RESPONSIBILITY FOR ENVIRONMENTAL ASSISTANCE (Case Study on PG Madukismo)

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This research aimed to know the potential implementation of environmental cost reporting based on International Guideline Document: Environmental Management Accounting (IFAC: 2005). The study was conducted at PG. Madukismo.

The type of research was case study. Data was obtained by interviews, observation and documentation. Data analysis techniques used was descriptive analysis by identifying, classifying, computing and comparing the firm conditions with standards derived from International Document Accounting for Environmental Management (IFAC, 2005).

The results showed the company has the potential to apply environmental reporting based on International Document of Environmental Management Accounting (IFAC, 2005), provided that there was separation of water and electricity costs, as well as the cost of the environmental implementer.

Keywords: Environmental Accounting