

## ABSTRAK

### ANALISIS PENERAPAN AKUNTANSI LINGKUNGAN (Studi Kasus pada OWABONG Kabupaten Purbalingga)

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Penelitian ini bertujuan untuk mengetahui (1) apakah penerapan pengakuan dan penilaian biaya lingkungan oleh OWABONG sudah sesuai dengan konsep aset dan beban dalam PSAK, (2) apakah pelaporan biaya lingkungan oleh OWABONG sudah sesuai dengan *International Guidance Document-Environmental Management Accounting* yang disusun oleh *International Federation of Accountants (IFAC)*.

Penelitian ini merupakan studi kasus. Teknik pengumpulan data yang digunakan adalah wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah mengidentifikasi, mengklasifikasi dan menganalisis kondisi perusahaan dan membandingkannya dengan *International Guidance Document-Environmental Management Accounting* yang disusun oleh *International Federation of Accountants (IFAC)* dan Pernyataan Standar Akuntansi Keuangan (PSAK).

Hasil penelitian ini menunjukkan bahwa (1) penerapan pengakuan dan penilaian biaya lingkungan oleh OWABONG sudah sesuai dengan konsep aset dan beban dalam PSAK, (2) pelaporan biaya lingkungan oleh OWABONG tidak sesuai dengan *International Guidance Document-Environmental Management Accounting*.

Kata Kunci: akuntansi lingkungan, biaya lingkungan, pernyataan standar akuntansi keuangan, *international guidance document-environmental management accounting*

## ABSTRACT

### ANALYSIS OF ENVIRONMENTAL ACCOUNTING IMPLEMENTATION (A Case Study at OWABONG In Purbalingga Regency)

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This research aims to determine (1) whether the implementation of recognition and assessment of environmental cost is in accordance with the Indonesian Financial Reporting Standards (PSAK), (2) whether environmental costs reported by OWABONG in accordance with the International Guidance Document-Environmental Management Accounting produced by International Federation of Accountants (IFAC).

This research is a case study. The techniques used in this research were interview and documentation. Data analysis technique used was descriptive analysis by identifying, classifying, analyzing and comparing OWABONG's condition to the International Guidance Document-Environmental Management Accounting made by the International Federation of Accountants (IFAC) and by the Indonesian Financial Reporting Standards (PSAK).

The result showed that (1) the implementation of recognition and assessment of environmental cost was in accordance with the Indonesian Financial Reporting Standards (PSAK), (2) environmental costs reported by OWABONG was not compliance to the International Guidance Document-Environmental Management Accounting made by International Federation of Accountants (IFAC).

Keywords: environmental accounting, environmental cost, indonesian financial reporting standards, international guidance document-environmental management accounting