

ABSTRAK

**PENERAPAN AKUNTANSI LINGKUNGAN
SEBAGAI BENTUK PERTANGGUNGJAWABAN
PERUSAHAAN TERHADAP LINGKUNGAN**
(Studi Kasus pada PT. Pesona Khatulistiwa Nusantara)

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Penelitian ini bertujuan untuk mengetahui (1) pengakuan biaya yang timbul dari PT. Pesona Khatulistiwa Nusantara yang berkaitan dengan aktivitas lingkungan, (2) penyajian dan pengungkapan biaya lingkungan dalam laba rugi komprehensif, dan (3) akuntansi lingkungan dapat diterapkan di PT. Pesona Khatulistiwa Nusantara.

Penelitian ini merupakan studi kasus. Data diperoleh dengan metode observasi, wawancara, 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) and Pernyataan Standar Akuntansi Keuangan (PSAK).

Hasil penelitian menunjukkan (1) biaya lingkungan sebesar Rp498.937.640.262,00, (2) perusahaan telah mengakui dan melaporkan biaya lingkungan. Namun, penyajian dan pengungkapan biaya lingkungan masih diintegrasikan dengan biaya lainnya sehingga tidak sesuai dengan *International Guidance Document Environmental Management Accounting* (IFAC, 2005) and Pernyataan Standar Akuntansi Keuangan (PSAK), (3) akuntansi lingkungan dapat diterapkan di PT. Pesona Khatulistiwa Nusantara, tetapi perlu adanya pengalokasian biaya antara biaya overburden dan biaya reklamasi.

Kata kunci: Akuntansi Lingkungan, Biaya Lingkungan, Laporan Keuangan

ABSTRACT

**IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING
AS A COMPANY'S RESPONSIBILITY
TO THE ENVIRONMENT**

(A Case Study at PT Pesona Khatulistiwa Nusantara)

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The research aims to determine (1) the recognition of the expenses arising from PT. Pesona Khatulistiwa Nusantara activities related to the environment, (2) the presentation and disclosure of environmental expenses in the comprehensive income, and (3) whether the environmental accounting can be applied at PT. Pesona Khatulistiwa Nusantara.

This research is a case study. Data was obtained by observation, interviews, and documentation methods. Data analysis technique used is descriptive analysis by identifying, classifying, calculating, and comparing the firm conditions with those of the standards derived from International Guidance Document Environmental Management Accounting (IFAC, 2005) and Statement of Financial Accounting Standards (SFAS).

The results showed (1) the environmental expenses was Rp498.937.640.262,00, (2) the firm has recognized and reported the environmental expenses. However, the presentation and disclosure of environmental expenses were integrated with other expenses and were not in accordance with the International Guidance Document Environmental Management Accounting (IFAC, 2005) and Statement of Financial Accounting Standards (SFAS), (3) the environmental accounting could be applied at PT. Pesona Khatulistiwa Nusantara, but it needed for separating expenses between overburden expenses and reclamation expenses.

Keywords: Environmental Accounting , Environmental Expenses , Financial Reports