

# **PENERAPAN AKUNTANSI LINGKUNGAN DALAM PENGELOLAAN LIMBAH DI PG TJOEKIR JOMBANG**

## **ABSTRAK**

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Tujuan penelitian ini adalah untuk mengetahui penerapan akuntansi lingkungan dalam pengelolaan limbah pada PG Tjoekir Jombang.

Penelitian ini termasuk penelitian deskriptif kualitatif yaitu teknik analisis yang berupa mendiskripsikan atau mengungkapkan karakteristik variabel-variabel yang menjadi fokus peneliti yaitu mengungkapkan hal-hal yang berkaitan dengan penerapan akuntansi lingkungan dalam pengelolaan limbah pada PG Tjoekir Jombang

Hasil penelitian menunjukkan bahwa tahap perencanaan, pelaksanaan, Penatausahaan, pelaporan dan Pengelolaan biaya lingkungan pada Pabrik Gula Tjoekir sudah sesuai PSAK, a) Dalam hal pencatatan pengelolaan limbah dengan cara memasukkan biaya-biaya yang dikeluarkan tersebut ke dalam perkiraan, b) Pabrik dalam perlakuan pengelolaan limbah sudah sesuai dengan PSAK yang ada. Walaupun ada sub sub bagian yang masih tidak sama. Dan c) Dalam pengakuan terkait pengelolaan limbah sesuai dengan kebijakan perusahaan sehingga dapat memberikan informasi yang relevan

**Kata Kunci : Akuntansi Lingkungan dan Pengelolaan Limbah**

**APPLICATION OF ENVIRONMENTAL ACCOUNTING IN WASTE  
MANAGEMENT IN PG TJOEKIR JOMBANG**

**ABSTRACT**

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*The purpose of this study was to determine the application of environmental accounting in waste management PG Tjoekir Jombang.*

*This research is a qualitative descriptive study, an analysis technique in the form of describing or expressing the characteristics of the variables that are the focus of the researcher, namely expressing matters relating to the application of environmental accounting in waste management in PG Tjoekir Jombang*

*The results showed that the stages of planning, implementation, administration, reporting and management of environmental costs in the Tjoekir Sugar Factory are in accordance with PSAK, a) In the case of recording waste management by including the costs incurred into the estimates, b) the factory under management treatment the waste is in accordance with the existing PSAK. Even though there are sub subsections that are still not the same. And c) In recognition of waste management in accordance with company policy so that it can provide relevant information*

**Keywords: Environmental Accounting and Waste Management**

**ACCOUNTABILITY OF VILLAGE MANAGEMENT  
IN HARD VILLAGE GOVERNMENT  
DIWEK DISTRICT, JOMBANG DISTRICT**

**ABSTRACT**

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Rule of Village provide a more certain guarantee that each village will receive funding from the government through the state and regional budgets which are multiplying, far above the amount currently available in the village budget. This study aims to determine the accountability of Village Fund management in the Hard Village of the District of Diwek, Jombang Regency

This research includes descriptive qualitative research, namely the analysis technique in the form of describing or expressing the characteristics of the variables that are the focus of the researcher, namely revealing related matters regarding the management of village funds (DD) in the development of the Hard Village of Diwek District, Jombang Regency

The results of the study indicate that the planning, implementation, administration, reporting and accountability stages have not been fully managed accountably. This is because the process of preparing the Village Development Work Plan (RKPD) and the Budget Plan (RAB) prepared by the village government has not been fully communicated to the public, then there are still programs for using village funds that are not in line with the priority of village funds. And the inadequacy of village fund accountability reports submitted by the village government to the community

**Keywords: accountability village fund management (DD)**