

***ANALYSIS OF ENVIRONMENTAL ACCOUNTING  
APPLICATIONS TO WASTE MANAGEMENT  
(Case Study at PT Sayap Emas Gemilang In Bangsri Village,  
Plandaan District, Jombang Regency)***

***ABSTRACT***

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*Environmental accounting is a stage of identification, recognition, measurement, presentation and disclosure of all costs incurred by the company to improve environmental quality by preventing, reducing or even avoiding negative impacts on the environment. The analysis of the application of environmental accounting that the researchers carried out at PT Sayap Emas Gemilang was to find out how the application of environmental accounting in waste management was applied by the company. This study used a qualitative descriptive approach. Data collection techniques were carried out by means of literature study, observation, interviews and documentation. The data analysis technique used is a qualitative descriptive technique by collecting data, reducing data, presenting data and drawing conclusions according to Miles and Huberman in the book (Sugiyono, 2019).*

*Based on the results of the study indicate that PT Sayap Emas Gemilang has implemented environmental accounting which consists of five stages of waste management cost allocation, namely the stages of identification, recognition, measurement, presentation and disclosure. However, when an unexpected incident occurred due to the leaking of the liquid waste collection pond, it caused a foul odor in the community environment but was quickly handled by the company. So in the processing of liquid waste, the results of the production operations of PT Sayap Emas Gemilang were not optimal, so there were still leaks and had a bad impact. for the environment and the company, so that improvements are needed for future considerations.*

***Keywords : Environmental Accounting, Waste Management, Environmental Costs***