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ABSTRAK

Penelitian ini memiliki tujuan untuk (1) mengidentifikasi penerapan *Environmental Management System* (EMS) di PT. Indesso Aroma Cileungsi, (2) mengidentifikasi hubungan *Environmental Management Accounting* (EMA) terhadap penerapan EMS di perusahaan, dan (3) menginvestigasi kendala-kendala yang ditemukan dalam penerapan EMA. Penelitian ini dilaksanakan dengan metode pendekatan studi kasus kualitatif. Hasil penelitian menunjukkan bahwa Indesso Cileungsi belum menerapkan EMA sepenuhnya sesuai dengan kerangka implementasi EMA. Namun, sesuai dengan teori *triple bottom line*, yaitu mendorong perusahaan agar tidak hanya fokus pada aspek *financial* saja, tetapi terhadap aspek *social* dan *environmental* agar tercapai *sustainability*. Teori tersebut mendorong penerapan EMA sebagai sub sistem akuntansi lingkungan untuk menjelaskan dampak bisnis terhadap lingkungan dalam pertanggungjawaban perusahaan terhadap aspek lingkungan. Maka peneliti membuat ilustrasi penerapan EMA dengan analisis *Physical Environmental Management Accounting* (PEMA) dan *Monetary Environmental Management Accounting* serta laporan biaya lingkungan perusahaan. Berdasarkan hasil penelitian, bahwa EMA dapat menjadi alat pengambilan keputusan dalam meningkatkan performa sistem manajemen lingkungan (EMS) di PT. Indesso Aroma Cileungsi.

Untuk meningkatkan performa sistem manajemen lingkungan di perusahaan, Indesso Cileungsi dapat (1) mengevaluasi biaya lingkungan yang ditimbulkan oleh perusahaan dengan menggunakan EMA (2) mengadakan rapat internal setiap bulan untuk mengumpulkan aliran informasi lingkungan antar departemen (3) Menerapkan kebijakan baru di perusahaan untuk menerapkan EMA.

Kata kunci: lingkungan, *triple bottom line*, keberlanjutan, *Quality, Health, Safety, and Environmental* (QHSE), *Environmental Management Accounting*, *Environmental Management System*, ISO 14001

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ABSTRACT

This research aims to (1) identify the implementation of the Environmental Management System (EMS) at PT. Indesso Aroma Cileungsi, (2) identifies the relationship of Environmental Management Accounting (EMA) to the implementation of EMS in companies, and (3) investigates the constraints found in EMA application. This research was conducted using a qualitative case study approach. The results show that Indesso Cileungsi has not fully implemented EMA in accordance with the EMA implementation framework. However, it is in accordance with the triple bottom line theory, which is to encourage companies to not only focus on financial aspects, but on social and environmental aspects in order to achieve sustainability. This theory also encourages the application of EMA as a sub system of environmental accounting to explain the impact of business on the environment in the company's responsibility for environmental aspects. therefore, researchers illustrated the application of EMA with analysis of Physical Environmental Management Accounting (PEMA) and Monetary Environmental Management Accounting as well as reports on company environmental costs. Based on the research results, that EMA can be a decision-making tool in improving the performance of the environmental management system (EMS) at PT. Indesso Aroma Cileungsi.

To improve the performance of the environmental management system in the company, Indesso Cileungsi can (1) evaluate the environmental costs incurred by the company by using EMA (2) hold an internal meeting every month to collect the flow of environmental information between departments (3) Implement new policies in the company to implement EMA.

Keywords: environment, triple bottom line, sustainability, Quality, Health, Safety, and Environmental (QHSE), Environmental Management Accounting, Environmental Management System, ISO 14001