

**ANALISIS POTENSI PELAPORAN AKUNTANSILINGKUNGAN
SEBAGAI BENTUK PERTANGGUNGJAWABAN
PERUSAHAAN TERHADAP LINGKUNGAN
(Studi Kasus Pada PG. MADUKISMO CABANG DENPASAR)**

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ABSTRAK

Tujuan dari penelitian ini untuk mengetahui Analisis Potensi Pelaporan Akuntansi Lingkungan yang diterapkan oleh PG. Madukismo Cabang Denpasar. Penelitian ini merupakan penelitian kualitatif dengan teknik pengumpulan data melalui observasi, wawancara dan studi dokumentasi, selanjutnya data dianalisis dengan metode analisa kualitatif melalui reduksi dan keabsahan data. Hasil penelitian menunjukkan bahwa Pengungkapan biaya lingkungan pada PG. Madukismo sudah dilakukan dalam laporan biaya lingkungan yang timbul dari aktivitas pengolahan limbah. Pencatatan biaya pengendalian limbah dan emisi sebesar Rp 1.670.306.288 dan biaya pencegahan dan pengolahan lingkungan sebesar Rp 42.315.000. Pelaporan biaya lingkungan pada PG. Madukismo sudah dilakukan dalam laporan biaya lingkungan yang timbul dari aktivitas pengolahan limbah, tetapi pelaporannya masih bersifat normatif.

Kata Kunci: Akuntansi Lingkungan, Biaya Lingkungan

***AN ANALYSIS OF ENVIRONMENTAL ACCOUNTING REPORT
POTENTIAL AS A FORM OF THE COMPANY'S RESPONSIBILITY ON
THE ENVIRONMENT***
(A STUDY IN PG MADUKISMO OF DENPASAR BRANCH)

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ABSTRACT

The purpose of this research was to determine analysis of potential reporting of environmental accounting applied by PG. Madukismo of Denpasar Branch. This research was a qualitative research with the data collection techniques through observations, interviews and document studies, and then the data were analyzed by qualitative analysis methods through the reduction and data validation. The results of the research showed that the disclosure of environmental costs at PG. Madukismo had been carried out through the reports of environmental costs arising from waste management activities. The records of waste and emissions control cost was as much as Rp 1,670,306,288 and the cost of environmental prevention and processing was Rp 42,315,000. The report on environmental costs at PG. Madukismo had been carried out in environmental cost reports arising from waste management activities, but the reporting was still normative.

Keywords: Environmental Accounting, Environmental Costs