

UNDERSTANDING AND APPLICATION OF GREEN ACCOUNTING COFFEE SHOP KEDUNG BARUK URBAN VILLAGE

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Abstract. *This study aims to determine the level of understanding and application of the will of cloning in coffee shops in Kedung baruk village. Green accounting is an accounting method that correlates environmental aspects and sustainability regarding the measurement of reporting and financial analysis of an organization aims to integrate environmental and social information into the financial statements of the decision-making process that allows a more comprehensive assessment of social and environmental financial performance. Techniques using observation questionnaires, interviews, documentation to bury research data. Data analysis in conducting this research is descriptive qualitative. The results of this study are that the coffee shop actors in the new building understand the earthquake and apply it in their operational activities and understand the importance of considering the environmental impact of the coffee shop business taking steps to reduce negative impacts by reducing negative impacts in making handicrafts to protect the environment and there are still some Warkop who do not understand and apply it in their operations. In the way of providing environmental accountability that has gone through the stage of adjustment with various environmental objectives and corporate ideals, environmental costs can be in the form of costs of steps taken, or that must be taken to regulate various environmental impacts on company activities.*

Keywords: *Understanding and application, Green accounting, environmental costs*

. .Penelitian ini bertujuan untuk mengetahui tingkat pemahaman dan penerapan wasiat kloning pada kedai kopi di desa Kedung baruk. Akuntansi hijau adalah metode akuntansi yang mengkorelasikan aspek lingkungan dan keberlanjutan mengenai pengukuran pelaporan dan analisis keuangan suatu organisasi bertujuan untuk mengintegrasikan informasi lingkungan dan sosial ke dalam laporan keuangan dari proses pengambilan keputusan yang memungkinkan penilaian sosial dan lingkungan yang lebih komprehensif. kinerja keuangan. Teknik menggunakan angket observasi, wawancara, dokumentasi untuk mengubur data penelitian. Analisis data dalam melakukan penelitian ini adalah deskriptif kualitatif. Hasil dari penelitian ini adalah para pelaku kedai kopi di gedung baru memahami gempa dan menerapkannya dalam kegiatan operasional mereka dan memahami pentingnya mempertimbangkan dampak lingkungan usaha kedai kopi mengambil langkah untuk mengurangi dampak negatif dengan mengurangi dampak

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negatif di pembuatan kerajinan tangan untuk menjaga lingkungan dan masih ada beberapa Warkop yang belum memahami dan menerapkannya dalam operasionalnya. Dalam cara memberikan pertanggungjawaban lingkungan yang telah melalui tahap penyesuaian dengan berbagai tujuan lingkungan dan cita-cita perusahaan, biaya lingkungan dapat berupa biaya atas langkah-langkah yang diambil, atau yang harus diambil untuk mengatur berbagai dampak lingkungan terhadap aktivitas perusahaan.

Kata Kunci : Pengertian dan Penerapan, Akuntansi Hijau, Biaya Lingkungan

INTRODUCTION

Global warming and environmental degradation are major issues facing the world today. Significant climate change and environmental degradation have resulted in more attention being paid to environmentally responsible business practices. One approach is the use of green accounting, the use of comprehensive measures to integrate environmental aspects into financial and management reports.

The understanding and application of green has become an increasingly important phenomenon in recent years due to public awareness of environmental issues that are experiencing an increase and sustainability and increasing consumer demand for environmentally friendly products and services.

Coffee shops should also understand the importance of green accounting and pay more attention to environmentally friendly business practices. Green accounting in coffee shops can help measure the environmental impact of operational activities. This allows them to identify opportunities to save energy, reduce waste and improve resource efficiency, which can improve the sustainability of their business and create long-term environmental benefits. However, more research is needed to understand the application of green accounting in practice and the level of concern in coffee shops. Factors that influence the understanding and application of green accounting in the presence of concern, awareness of business owners, familiarity with green accounting, and the availability of resources to support the adoption of green accounting.

Green accounting is the process of identifying, measuring value, recording, summarizing, reporting, and publishing information about objects, transactions, events, or the impact of the company's economic, social, and environmental activities on society and the environment, as well as on the company itself, in integrated reporting for accounting information, so that it is useful for users in non-financial and non-financial assessments and decisions (Andreas Lako, 2018).

This study is to examine the understanding and level of concern about the introduction of green accounting in coffee shops. By analyzing the factors that influence the level of awareness, this research provides an in-depth understanding of the opportunities and challenges faced by Warung Kop in adopting green accounting.

As a measure to reduce social inequality and poverty, Warung Kopi is taking a big step forward as an employment provider. However, this still has a negative impact on the environment if not managed in a structured manner, such as a decline in environmental quality with the emergence of air, soil, and water pollution. Coffee shops that implement green accounting are considered an added value in the eyes of environmentally conscious consumers. Customers are increasingly inclined to choose coffee shops that are committed to environmentally conscious business practices. Coffee shops that practice green accounting strive to properly recycle and manage their waste, find ways to recycle with packaging waste and minimize the amount of leftovers and food waste.

Coffee shops that embrace green accounting strive to use energy and water efficiently, install energy-efficient equipment, turn off equipment they are not using, and educate customers about the coffee shop's green accounting practices. This can be done through interacting directly with customers to provide information about sustainability and encouraging customers to participate in understanding and implementing green accounting in the coffee shop environment.

PROBLEM

1. Does the shop understand the understanding of Green Accounting?
2. Does the shop have an application of the Green accounting concept?
3. What are the challenges faced in implementing Green Accounting in stalls in Kedung Baruk Village?

RESEARCH OBJECTIVES

1. Understand the meaning of Green Accounting.
2. Apply the concept of Green Accounting to the stall.
3. Overcoming the problems faced by the stall.

LITERATURE REVIEW

Green Accounting

Green accounting is called sustainable accounting or green accounting, is an accounting method that incorporates environmental and sustainability aspects into the financial measurement, reporting, and analysis of an organization. Green accounting aims to integrate environmental and social information into financial reporting and decision-making processes, enabling a more comprehensive assessment of a company's financial, social and environmental performance.

By implementing green accounting, coffee shops can understand the environmental and social impacts of their operations and identify opportunities to improve overall sustainability and efficiency. Green accounting can also help meet environmental legislation requirements and realize benefits related to social and environmental responsibility.

According to Lako (2018), Green Accounting is an integrated process for identifying, valuing, recording, summarizing, reporting and publishing economic, social and environmental objects, transactions or activities in the accounting process, financial, social and accounting data and complete processes, integrated and important environments that are useful for users related to financial and non-financial decisions and management.

Understanding and applying green accounting

Understanding green accounting:

To understand Green Accounting, you must realize and understand the importance of considering the environmental impact of business. This includes an understanding of concepts such as measuring and reporting environmental performance, waste management, resource efficiency and environmental protection and conservation.

Understanding and applying Green Accounting means understanding and applying the concept of accounting practices that consider environmental and sustainability aspects in the measurement, reporting and financial analysis of organizations.

Application of green accounting:

Applying green accounting requires implementing accounting practices that integrate environmental and social information into an organization's financial reporting system. This includes collecting and processing environmental data, measuring the level of environmental protection, determining environmental impacts and developing sustainability strategies and actions. Green accounting practices may include measuring greenhouse gas emissions, energy and water use, waste management, use of sustainable raw materials, and efforts to reduce environmental impact through innovation and efficiency.

The goal of adopting Green Accounting is to gain a more comprehensive understanding of an organization's financial, social and environmental performance. By incorporating environmental and sustainability considerations into their business decisions, companies can reduce their negative impact on the environment, improve resource efficiency, and gain a competitive advantage in a marketplace that is increasingly concerned with environmental issues. Applying green accounting can help organizations measure, report, and manage their environmental impacts and meet regulatory and environmental compliance requirements.

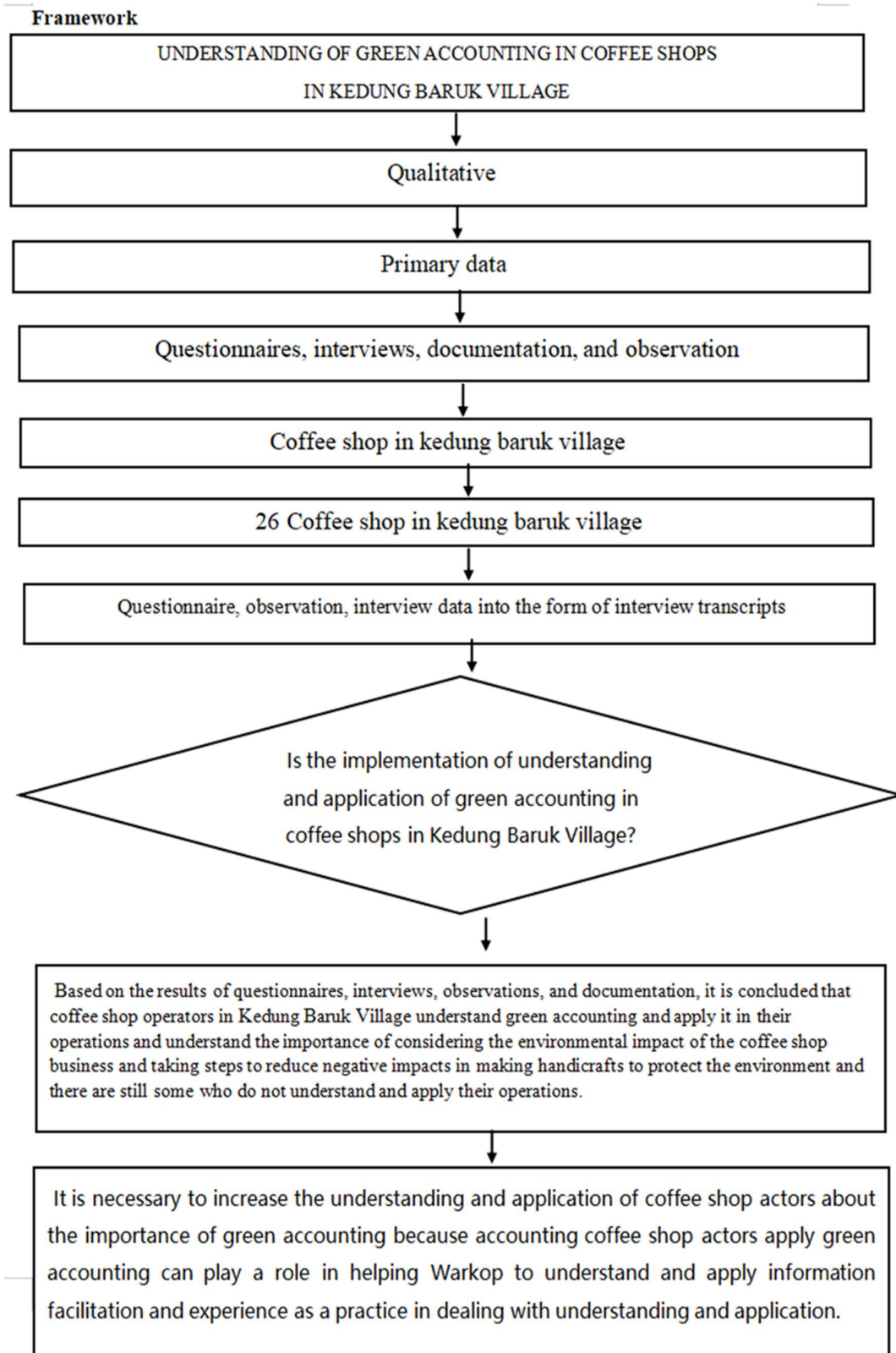
Application of Environmental Accounting According to Hermiyetti and Dondokambey (2012) in Wanggono, (2016) the objectives of environmental accounting include:

1. As an environmental management tool As a benchmark for assessing the effectiveness of conservation activities in accordance with the summary and classification of various environmental conservation costs, determining the cost of environmental management facilities, assessing the level and achievements of each year as a form of continuous change in environmental performance for the better.
2. As a communication tool with the community. Can be used as a tool that can convey impacts to the public. In environmental management, companies utilize customer responses and views regarding environmental accounting as feedback. To find out the amount of environmental costs spent during the waste management process, it is necessary to apply environmental accounting as an effort to minimize the costs incurred (Islamey, 2016).

Environmental Costs

Green costs include the most tangible costs in measuring the overall uncertainty that has a relationship with the cost of products, processes, systems, or important facilities as a consideration in making better management decisions. The Environmental Protection Agency (EPA) defines environmental costs as follows: 1) Environmental costs include the various costs of steps taken, or to be taken, in measuring the various environmental impacts of the company's activities in the context of environmental responsibility that have gone through a stage of adjustment with environmental goals and corporate ideals.

Environmental costs include internal and external costs that have a relationship with costs that are closely related to environmental damage and overall protection. Based on the interpretation (Niap, 2006), environmental costs include hidden costs, conventional costs, contingent costs, image and relationship costs, and external costs (social costs or externalities).



RESULTS AND DISCUSSION

Results

Description: 1. None

2. No

3. Yes

Coffee shop name	Question	Yes	No	None
Warni coffee shop	1. Has your shop implemented green accounting?	3		
	2. Does your shop have a conceptual understanding of green accounting?	3		
	3. Does your shop experience any obstacles in implementing green accounting?			1
Semar coffee shop	1. Has your shop implemented green accounting?			
	2. Does your shop have a conceptual understanding of green accounting?	3		
	3. Does your shop experience any obstacles in implementing green accounting?			1
Rungkut fc coffee shop	1. Has your shop implemented green accounting?			
	2. Does your shop have a conceptual understanding of green accounting?	3		
	3. Does your shop experience any obstacles in implementing green accounting?			1
Gresik coffee shop	1. Has your shop implemented green accounting?			
	2. Does your shop have a conceptual understanding of green accounting?	3		
	3. Does your shop experience any obstacles in implementing green accounting?			1
Cangkir coffee shop	1. Has your shop implemented green accounting?			
	2. Does your shop have a conceptual understanding of green accounting?	3		
	3. Does your shop experience any obstacles in implementing green accounting?			1
Mu coffee shop	1. Has your shop implemented green accounting?			
	2. Does your shop have a conceptual understanding of green accounting?	3		
	3. Does your shop experience any obstacles in implementing green accounting?			1
Lisa coffee shop	1. Has your shop implemented green accounting?			
	2. Does your shop have a conceptual understanding of green accounting?	3		
	3. Does your shop experience any obstacles in implementing green accounting?			1
Prayitno coffee shop	1. Has your shop implemented green accounting?		2	
	2. Does your shop have a conceptual understanding of green accounting?		2	
	3. Does your shop experience any obstacles in implementing green accounting?			1
War coffee shop	1. Has your shop implemented green accounting?			
	2. Does your shop have a conceptual understanding of green accounting?	3		
	3. Does your shop experience any obstacles in implementing green accounting?			1
Ainun coffee shop	1. Has your shop implemented green accounting?		2	
	2. Does your shop have a conceptual understanding of green accounting?		2	
	3. Does your shop experience any obstacles in implementing green accounting?			1

Fatonah coffee shop	1. Has your shop implemented green accounting?		2	
	2. Does your shop have a conceptual understanding of green accounting?		2	
	3. Does your shop experience any obstacles in implementing green accounting?			1
Fina choffeshop	1. Has your shop implemented green accounting?		2	
	2. Does your shop have a conceptual understanding of green accounting?		2	
	3. Does your shop experience any obstacles in implementing green accounting?			1
Pak sis coffee shop	1. Has your shop implemented green accounting?			
	2. Does your shop have a conceptual understanding of green accounting?	3		
	3. Does your shop experience any obstacles in implementing green accounting?			1
Sholawatan coffee shop	1. Has your shop implemented green accounting?		2	
	2. Does your shop have a conceptual understanding of green accounting?		2	
	3. Does your shop experience any obstacles in implementing green accounting?			1
Cangkir coffee shop	1. Has your shop implemented green accounting?			
	2. Does your shop have a conceptual understanding of green accounting?	3		
	3. Does your shop experience any obstacles in implementing green accounting?			1
Cakto coffee shop	1. Has your shop implemented green accounting?		2	
	2. Does your shop have a conceptual understanding of green accounting?		2	
	3. Does your shop experience any obstacles in implementing green accounting?			1
Kobra coffee shop	1. Has your shop implemented green accounting?		2	
	2. Does your shop have a conceptual understanding of green accounting?		2	
	3. Does your shop experience any obstacles in implementing green accounting?			1
Cantik coffee shop	1. Has your shop implemented green accounting?			
	2. Does your shop have a conceptual understanding of green accounting?	3		
	3. Does your shop experience any obstacles in implementing green accounting?			1
Yuni coffee shop	1. Has your shop implemented green accounting?		2	
	2. Does your shop have a conceptual understanding of green accounting?		2	
	3. Does your shop experience any obstacles in implementing green accounting?			1
Mbah slamet coffee shop	1. Has your shop implemented green accounting?		2	
	2. Does your shop have a conceptual understanding of green accounting?		2	
	3. Does your shop experience any obstacles in implementing green accounting?			1

Puji coffee shop	1. Has your shop implemented green accounting?	2	
	2. Does your shop have a conceptual understanding of green accounting?	2	
	3. Does your shop experience any obstacles in implementing green accounting?		1
Amel coffee shop	1. Has your shop implemented green accounting?	2	
	2. Does your shop have a conceptual understanding of green accounting?	2	
	3. Does your shop experience any obstacles in implementing green accounting?		1
Weni coffee shop	1. Has your shop implemented green accounting?		
	2. Does your shop have a conceptual understanding of green accounting?	3	
	3. Does your shop experience any obstacles in implementing green accounting?		1
Gemoy war coffee shop	1. Has your shop implemented green accounting?		
	2. Does your shop have a conceptual understanding of green accounting?	3	
	3. Does your shop experience any obstacles in implementing green accounting?		1
Tamyis coffee shop	1. Has your shop implemented green accounting?		
	2. Does your shop have a conceptual understanding of green accounting?	2	
	3. Does your shop experience any obstacles in implementing green accounting?		1
El dora coffee shop	1. Has your shop implemented green accounting?		
	2. Does your shop have a conceptual understanding of green accounting?	3	
	3. Does your shop experience any obstacles in implementing green accounting?		1

Questionnaire coding

Tabel 1

understanding of green accounting

Coffee shop name	understanding of green accounting	
	Description	
	Yes	No
warni coffee shop	2	
semar coffee shop	2	
rungkut fc coffee shop	2	
gresik coffee shop	2	
cangkir coffee shop	2	
mu coffee shop	2	
lisa coffee shop	2	
prayitno coffee shop		1
war coffee shop	2	
ainun coffee shop		1
fatolah coffee shop		1
fina coffee shop		1
pak sis coffee shop	2	
sholawatan coffee shop		1
cangkir 95 coffee shop	2	
cak to coffee shop		1
kobra coffee shop		1
cantik coffee shop	2	
bu yuni coffee shop		1
mbah slamet coffee shop		1

mbah slamet coffee shop		1
puji coffee shop		1
amel coffee shop		1
weni coffee shop	2	
gemoy war coffee shop	2	
tamyis coffee shop		1
el dora coffee shop	2	

Tabel 2
Green accounting understanding

Coffee shop name	Green accounting understanding	
	Description	
	Yes	No
warni coffee shop	2	
semar coffee shop	2	
rungkut fc coffee shop	2	
gresik coffee shop	2	
cangkir coffee shop	2	
mu coffee shop	2	
lisa coffee shop	2	
prayitno coffee shop		1
war coffee shop	2	
ainun coffee shop		1
fatonah coffee shop		1
fina coffee shop		1
pak sis coffee shop	2	
sholawatan coffee shop		1
cangkir 95 coffee shop	2	
cak to coffee shop		1
kobra coffee shop		1
cantik coffee shop	2	

bu yuni coffee shop		1
mbah slamet coffee shop		1
puji coffee shop		1
amel coffee shop		1
weni coffee shop	2	
gemoy war coffee shop	2	
tamyis coffee shop		1
el dora coffee shop	2	

Tabel 3

Constraints to Green Accounting Implementation

Coffee shop name	Constraints to Green Accounting Implementation	
	Description	
	None	
warni coffee shop	3	
semar coffee shop	3	
rungkut fc coffe shop	3	
gresik coffee shop	3	
cangkir coffee shop	3	
mu coffee shop	3	
lisa coffee shop	3	
prayitno coffee shop	3	
war coffee shop	3	
ainun coffee shop	3	
fatonah coffee shop	3	
fina coffe shop	3	
pak sis coffee shop	3	
sholawatan coffee sho	3	
cangkir 95 coffee shop	3	
cak to coffee shop	3	
kobra coffee shop	3	
cantik coffee shop	3	
yuni coffee shop	3	
mbah slamet coffee sh	3	
puji coffee shop	3	
amel coffee shop	3	
weni coffee shop	3	
gemoy war caffee sho	3	
tamyis coffee shop	3	
el dora cafffee shop	3	

Image documentation



Discussion

1. Based on the coding questionnaire table, it can be seen that the results of the answer to question 1 in the application of green accounting who chose yes there are 14 coffee shops (Warkop warni, warkop Semarang, warkop rungkut fc, warkop gresik, warkop cup, warkop mu, warkop bu lisa, warkop cup 95, warkop cantik, warkop weni, warkop gemoy war, warkop eldora).

2. The results of the questionnaire coding question 2 who chose yes there were 13 coffee shops (Warkop Warnai, Warkop Semarang, Warkop FC, Warkop Gresik, Warkop Cup, Warkop mu, Warkop Bu Lisa, Warkop War, Warkop Pak Sis, Warkop Cup 95, Warkop Cantik, Warkop Weni, Warkop Gemoy War, Warkop Eldora).

3. The results of questionnaire coding question 2 who chose no were 12 coffee shops (Warkop prayitno, warkop ainun, warkop Fathonah, warkop Vina, warkop sholawatan, warkop cantik, warkop kobra, warkop bu yuni, warkop mbah slamet, warkop puji, warkop amel, warkop tamyis). The results of coding question 3 chose no application there were 26 coffee shops.

4. From the results of the application of green accounting in table 1, which has been implemented by coffee shop operators in the kedung baruk urban village area, they have implemented green accounting in the coffee shop business. Coffee shop actors know how to apply green accounting which can consider how the environmental impact of coffee shop business activities with the application of green accounting which involves processing environmental aspects of operational activities in the shop which aims to gain

an understanding of the environmental impacts generated by the shop and become an opportunity for challenges related to sustainability.

5. From the results of understanding green accounting in table 2. In the results above, also in the application of green accounting, there are several coffee shops that care about the application of green accounting by collecting packaging waste and then processing it into crafts to protect the environment, there are 14 coffee shops that apply green accounting to their coffee shops, and 12 coffee shops do not apply green accounting to coffee shops.

6. From the results of understanding green accounting in table 2, there are 14 coffee shops that understand green accounting in coffee shops, and 12 coffee shops do not understand in the kedung baruk urban village area obtained from the results of these interviews.

7. From the results of the obstacles to implementing green accounting, there are no obstacles in 26 coffee shops in Kedung Baruk Village.

CONCLUSION

Referring to the results of questionnaires and interviews that have been conducted, some coffee shop operators in Kedung Baruk already understand Green Accounting and apply it in their operations. Coffee shop operators understand the importance of considering the environmental impacts of the coffee shop business and have taken steps to reduce these negative impacts. In practice, some also collect packaging waste and use it to make handicrafts to protect the environment. There are still some coffee shops that do not understand or apply green accounting in their operations. This provides an opportunity to increase understanding and awareness of the importance of sustainable business practices.

SUGGESTIONS

It is necessary to increase the understanding and application of coffee shop actors about the importance of accounting because coffee shop actors applying green accounting can play a role in helping Warkop to understand and apply information facilitation and experience as a practice in dealing with understanding and application.

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