


Analysis of the implementation of environmental accounting in Village-Owned enterprises (BUMDES) to realize green accounting in Durjela village, pulau-pulau Aru district

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Article Info	ABSTRACT
Keywords: Environmental Accounting, Village-Owned Enterprises, Green Accounting	Durjela village has experienced a decline in the number of tourists because many places supporting village facilities and infrastructure have been damaged. Lack of attention from Village-Owned Enterprises to environmental problems such as damaged embankments, no repairs to damaged facilities and infrastructure in the tourism sector. The purpose of this study is to: analyse the Application of Environmental Accounting to Village-Owned Enterprises to Realise Green Accounting in Durjela Village. This research is qualitative research. Data analysis and data analysis techniques through steps such as Data Collection, Data Reduction, Data Presentation and Conclusion Drawing, The result of this study is that Bumdes has not implemented environmental accounting to realise green accounting in accordance with procedures.
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INTRODUCTION

Indonesia's development is currently undergoing a transformation from a centralised system to a decentralised system. The centralised system of government emphasises the role of the state in determining all aspects and directions of Indonesia's development, while the decentralised system of government emphasises the role of regions in implementing development in their respective regions. This system places local governments as key players in driving and directing Indonesia's development, and gives local governments greater responsibility for local development. With increased responsibility, local governments also gain greater rights and authority to govern their regions. Local governments have the obligation and right to manage their territories and territorial rights independently, and this is called regional autonomy. Providing as much autonomy as possible to the regions with the aim of accelerating the delivery of social services through improved services and empowerment and involvement of the entire community. Rapid development through regional autonomy can address unconscious and unnoticed aspects of the environment, which ultimately become the main cause of environmental problems. Without continuous monitoring by the central and local governments, the potential for

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environmental damage is increasing. All stakeholders must play an active role in preventing environmental damage.

The definition of village according to Government Regulation Number 47 of 2015 is a legal community unit that has territorial boundaries that has the authority to regulate and manage government affairs, the interests of local communities based on community initiatives, original rights, and/or traditional rights that are recognized and respected in the State government system. Unity of the Republic of Indonesia. Villages also have the right to explore village potential and develop villages as economic units, including establishing village-owned business entities that are managed by the village. Government Regulation Number 11 of 2021 regulates in Article 1 that Village-Owned Enterprises (hereinafter referred to as BUM Desa) manage businesses, utilize assets, invest capital, increase productivity, and contribute to the welfare of village communities. business is carried out to maximize the business run by Bumdes

Durjela village is one of the villages on Wamar Island, the location of the village is not too far and easy to travel by vehicle from the district city centre has Air Buaya Beach which is the best natural tourist attraction in Durjela tourism village. Only for the last few years tourism in Durjela village has experienced a decline in the number of tours because many places of village supporting facilities and infrastructure have been damaged. Lack of village attention to this problem. and there is no repair of damaged facilities and infrastructure. There are also many BUMDes owned by Durjela Village such as small and medium / homemade business groups.

Based on the background, the authors formulate the research problem as follows: How is Environmental Accounting Applied to Village-Owned Enterprises to Realise Green Accounting in Durjela Village. The purpose of this study is to: analyse the application of environmental accounting to village-owned enterprises to realise green accounting in Durjela Village. The benefits obtained are as information so that it becomes an evaluation material in an effort to improve the performance of village government.

Environmental Accounting

Accounting was originally defined as just a financial data processing procedure. The definition of accounting according to the Financial Accounting Standards Board (FASB, 2017) is a service activity that functions to provide quantitative information which is then used for economic decision making. Accounting according to Sumarsan (2017: 1) is an art to collect, identify, classify, record transactions, and events related to finance, so as to produce financial information or a financial report that can be used by interested parties. Based on this explanation, it can be concluded that accounting is the process of collecting, identifying, classifying, and recording transactions and events related to finance. The process produces financial information that is useful for users of reports (users) for decision making. The environment based on Law Number 32 of 2009 concerning Environmental Protection and Management in Article 1 number 1 is : "the unity of space with all objects, forces, conditions and living things, including humans and their behaviour that affect the continuity of life and the welfare of humans and other living things".

Environmental accounting is a term related to the inclusion of environmental costs into the accounting practices of companies or government agencies. Environmental costs are the financial and non-financial impacts that must be borne as a result of activities that affect environmental quality.

Environmental accounting refers to a specialised branch of accounting that focuses on the identification, measurement, and reporting of environmental costs and benefits associated with a company's operations and activities (Mukah, 2021). Meaning Environmental accounting refers to a specialised branch of accounting that focuses on the identification, measurement, and reporting of environmental costs and benefits associated with a company's operations and activities. The field of environmental accounting continues to grow in identifying measuring and communicating the costs of a company's actual or potential environmental impacts. These costs include the costs of cleaning up or repairing contaminated sites, environmental preservation costs, penalty and tax costs, technological pollution prevention costs and waste management costs.

Green Accounting

Green accounting according to Prof. Dr. Andreas Lako (2018) is "A process of integrated recognition, value measurement, recording, summarising, reporting, and disclosure of financial, social, and environmental objects, transactions, or events in the accounting process in order to produce complete, integrated, and relevant financial, social, and environmental accounting information that is useful for users in economic and non-economic decision making and management".

Green Accounting is an accounting process that integrates the recognition, measurement of value, recording, summarising, and reporting of financial, social and environmental information in an integrated manner in one accounting reporting package, which is useful for users in economic and non-economic assessment and decision making. Accounting reports not only contain financial information but also social and environmental information in an integrated manner. The goal of green accounting is to try to reduce the harmful environmental impacts of economic activities and systems.

Village-Owned Enterprises

BUMDes, which stands for Village-Owned Enterprises, is a legal entity established by the village and/or hersarna villages to manage businesses, utilise assets, develop investment and productivity, provide services, and/or provide other types of businesses for the greatest welfare of the Village community. One of the objectives of establishing BUM Desa is business management, as well as the development of investment and productivity of the economy, and the potential of the Village. Given that Bumdes has a legal standing, it is important to understand the regulations and guidelines set by the government. Bumdes can operate in various business sectors, such as agriculture, fisheries, handicraft industries, tourism, and so on. The main objective is to drive the economy at the village level, create jobs, and increase community income.

Bumdes are an important instrument in advancing the economy and welfare of rural communities. Through local economic empowerment, BUMDES can be the driving force of

economic growth at the village level, improve the quality of life of the community, and create a sustainable development model. With full support from the government, financial institutions, and the community, BUMDES have great potential to become a major force in economic transformation at the village level.

METHODS

This research is qualitative research. Qualitative research is research that emphasises exploring the depth of data rather than the breadth of data. (Kriyantono, 2020). This research approach is trying to construct reality and understand meaning. Therefore, it is very important to pay attention to events, processes and authenticity in this research. The data collection techniques used in this research are: observation, interviews and documentation. The research instrument used in this research is the researcher himself who prepares an interview with several questions. Data analysis and data analysis techniques through steps such as data collection, data reduction, data presentation and conclusion drawing/verification.

RESULTS AND DISCUSSION

Data were collected by interviewing informants, conducting observations and documentation. The informants in this study totalled 10 people consisting of Village Apparatus, Bumdes Managers and the Community as shown in table 1 below:

Table 1. Informant Data

NO	Informant	Occupation	Total	Description
1-2	Village Apparatus	Village Treasurer, Head of Financial Affairs	2 People	Village Head is on a business trip
3 – 5	Bumdes Manager	Bumdes Head, Bumdes Secretary and Bumdes Treasurer	3 People	Currently serving and carrying out duties as administrators and managers of Bumdes
6 - 10	Society	Fisherman, Farmer, Housewife	5 People	Has been involved in the management and is aware of the activities of the village enterprise.
Total Informants			10 People	

Based on the results of interviews with 10 informants, the discussion in this research is as follows: In matters related to the issue of environmental damage, Informant 1 said that the environment needs to be protected and preserved, Informant 2 said that it is related to society which must protect the environment at sea and on land. This impact, especially in the sea, often causes massive abrasion, for example, village communities and houses around here are affected by abrasion, where tidal water can enter people's homes, so people need awareness to care about their own environment and work. The same from the government regarding the regulations governing C excavation in order to regulate and

provide a deterrent effect for the community or miners as well as those in need, in this case the outside community and the village community itself, Informant 3, said that the environment, especially in Durjela village, appears to have been damaged. Including C excavations because Durjela Beach in the past looked very beautiful now because there were so many C excavations that it damaged the beach. Informant 4 as a community must also care about the environment, such as caring for it, protecting it, some people are not yet aware of the excessive use of excavation so that the environment is damaged and becomes the responsibility of all parties. Informant, 5, said that environmental damage automatically disrupts community activities as fishermen, by throwing rubbish carelessly, there are no places to dispose of organic and non-organic waste.

There was a place to dispose of rubbish but it was only in the form of a pool as a place to dispose of rubbish and the rubbish was burned, people often complained about the smoke which disturbed people's health. Informants 6, 7, 9 and 10 said that the damage in the village was abrasion due to excavation, because all the processes of building private houses and offices all used sand and stone as materials taken from Durjela village, resulting in environmental damage also due to the lack of public awareness of the environment so that there are parties who do whatever they want, while the government also has no solution for this excavation. The problem of environmental damage is very worrying because it is becoming more and more damaged every day. From the monitoring results, it has not been seen that there has been any real action to repair damage such as damaged embankments on the coast, damaged coral reefs and a lack of wave-breaking infrastructure.

According to the village secretary, the role of the village in fulfilling its responsibilities to the village environment is that there have been environmental outreach activities to the community. The head of the financial department said that there is no regulation in this village yet. The village head has not made any village regulations or regulations, only in the form of appeals from the village government to always protect the environment. Informant 3, said that it seems there are regulations from the district government, the village has also implemented them, but it depends on community awareness, because each community here also has boundaries for their petuanan area, so when they forbid not to damage the environment, they also maintain that they have boundaries. -This limit makes it difficult for the government or village to agree to this. Informant 4, said that with the existing damage, the community had also provided input and suggestions to the village leadership, in this case the village government, to immediately make village regulations, but seeing that all the development of Aru Regency was generally all centered on Durjela Wangel, so the community could not act. rather just waiting for the regulations, there is concern only regarding development in the Aru Islands Regency, in general the focus is on Wangel village, not just the village community but also on Aru Regency, if the regional government makes regional or village regulations, it automatically has clear rules. the community will carry out according to these rules. Informant 5, said that the village had built a rubbish dump/pool. Sometimes the rubbish is thrown behind the embankment but then burned

straight away. The community also said that the village has played a role in the village environment, but every year when a storm comes there is always damage. Informants from the community said that the village had held meetings with the community, both the entire community and those who had questions, to provide an understanding regarding environmental damage.

Environmental regulations set by the village. Based on the informant's answers, village government regulations are determined by issuing village head regulations. This information is different from other informants who said that there were none, only appeals and appeals from the village government and the church. One of the actions taken by the village government was making a sasi prohibition (a collective tradition of indigenous peoples) on taking sand. The village government also gave regulations to take sand only once a week, but it didn't last long and so it didn't go any further or return, from the church either. giving an appeal by making billboards about the environment but the village community cannot yet understand or realize their mistakes towards the environment. Because there are no clear Village Regulations, people throw rubbish at will, destroying the natural surroundings. The rules that are implemented are only verbal/unwritten and refer to Regional Regulations so that legal guarantees are not very strong.

Related to a special team in observing and handling the environment. According to several informants, there was no formation of a special team to monitor and handle the environment. A team has been formed to monitor at sea but not on land. The church, in its congregational trial activities, has also suggested and recommended to the village government that the church itself will form a special team. Efforts made by the church included giving directions, putting up prohibitory banners, in the form of directions, and putting them up in locations that could easily be seen by the congregation, but due to a lack of understanding from certain parties, the appeal was torn down. The majority of people support the church's movement to care for the village environment.

In the village environment there is environmental damage that occurs. Based on the answers of all informants, there was abrasion around the Durjela village beach due to sand extraction, coral reefs were damaged due to extraction, there were large tree mining activities. Before there was damage to coconut trees and other trees, there were many around the beach and around the village. The distance between sea water and residents' houses is around 50 meters, but in reality it is now 5 meters to the coastline. The changes in this damage are very clearly visible, there are no more lush trees, so if there is a change in weather and extreme heat, people will feel worried about the direct impact they will receive.

8 In Bumdes' concern for the village environment. Village-owned business entities are very concerned about the environment, but there has not been a good contribution because they have not been conditioned on budget or funding, because the small amount of funds is only used for managing the business so the funds have not been allocated for the environment. Based on the answer from the BUMDes manager, he is engaged in land transportation, so we haven't gotten to that yet regarding environmental issues. For the

tourism sector, but until now it has not been answered. related to environmental sustainability of the community not yet, but the bumdes already have an effort to empower the community in this case, they are still looking for the authorities, for example the plan is for a business selling kerosene because the problem of household fuel is that all use kerosene and the bumdes is trying to have one agent in the village, so until now there has been no permission for one more agent to enter the durjela, in this case the bumdes which are managed by the bumdes only have transport cars operating because fuel is expensive so the bumdes chose to just return it to the regional government, so the car was given by the local government it was not used, there was a pickup truck used to transport materials that belonged to the Bumdes. Funds prepared by village-owned enterprises for their environment. Based on the answers from the village secretary and bumdes manager, no funds have been disbursed from the village government. The community also said that they had never been involved in meetings with Bumdes and did not know about funds for environmental restoration around the village. Is it important to pay attention to the village environment or the surrounding environment? According to the informant, it is very important to protect the environment in which village people live. Community awareness must be raised because humans are social creatures, so in principle, before looking at the environment in general or as it gets bigger, at least the environment around us must first be preserved. Humans need nature and nature also needs humans. The community has always tried to protect and preserve the environment because there are farmers who earn income from gardening and fishermen also earn profits from fishing at sea.

Does the village include activities to realize social responsibility? According to the village secretary, some of these activities were carried out by the village, so many of them occurred after environmental damage occurred, so I am saying this in general, indeed these activities already exist. The clean Friday program from the village government is carried out once a month depending on the conditions of the village and is possible 3-4 times or if there are village activities or religious holidays being held then cleaning and social service are held. In matters related to the existence and understanding of green accounting. According to the community's understanding, the existence of green accounting is only limited to efforts to green the environment, such as planting mangroves around the village environment. The village government also has not implemented good and correct green accounting due to a lack of understanding. The village government is interested in studying green accounting which has benefits in environmental pollution. From the observations, there is still a lot of rubbish, natural damage that has not been provided with a solution and there is no contribution to improvement by the village government.

The opinion is that if the village implements green accounting, all costs related to environmental management have not been disclosed in the village financial report. The village government is interested in that if it is included in the village work program for the following years, for example, it must be stated in the Village Revenue and Expenditure Budget document and at least the community can find out on the billboards made by the village government as transparency in the village government's implementation activities,

village development activities, each sector, the field of empowerment , increasing capacity, for green accounting can be included in one of the fields

This must be included in the village financial report. regarding the financial reports of the Bumdes, they carry out accountability for financial reports, the village government carries out accountability for financial reports in accordance with the Bumdes' financial reports, which every few months make reports related to business activities, income, expenditure and contain joint evaluations and reports to the village and the Village Consultative Body. In terms of inputting data on the activities of business entities belonging to the village of Durjela village. Based on deliberations between the village government and the Village Consultative Body, there is no data on maximum bumdes activities, only in the form of meetings between bumdes administrators and the village government. Data input activities are carried out by secretaries or operators because they are not skilled at computers. So Bumdes data is made in bookkeeping.

Suitability of the identification, measurement, recognition, presentation and disclosure processes implemented by village-owned enterprises to realize green accounting in Durjela village. Based on observations regarding this matter, it was found that the village government and Bumdes managers did not yet know and carry out the reporting process according to accounting reporting procedures related to green accounting by Bumdes. The concept of environmental accounting as an effort to reveal environmental costs that occur in an entity basically refers to accounting concepts in general, in accordance with the conceptual framework of financial reporting, the process of forming items in financial reports will include the process of identification, recognition, measurement, presentation and so on. final disclosure. Improving the economy for local communities with a transparent financial reporting system. The informant's opinion is that if the economy improves in Durjela village, our term is like simalakama, going forward, wrong, backward, wrong. The distance between Durjela village and this city is relatively close, the village government has already planned a village market, but only just planning it, the community gave a response of rejection because the village plans to collaborate with the Bumdes, namely the Bumdes will buy the crops from the community but the Bumdes will buy it but the community chooses to sell. alone to the market in town. In relation to village financial reports, make reports using a transparency system by including the community facing obstacles. To realize green accounting in order to improve the economy, cooperation and mutual support are needed for all important elements of society, for example youth, women, traditional leaders, community leaders, the church together with the village government and the Village Consultative Body to design the annual program. based on the Village Medium Term Development Plan.

CONCLUSION

Based on the results of the discussion, it can be concluded that the BUMDes of Durjela Village has not made any efforts to care for and preserve the village environment, only a few active activities have been carried out by the village government, such as carrying out

clean Friday activities which are held once a month to clean up rubbish, collaborating with the church to plant mangroves around the village, distributing appeals posted in all places, and collaborating with government agencies to provide outreach regarding preventing environmental damage. The prevention of environmental damage that can be done by the BUMDes and the village government is by making regulations that regulate and control the community with certain restrictions, such as limiting excessive extraction of class C minerals by communities who own land ownership areas. One of the actions taken by the village government is making a prohibition sasi (a collective tradition of indigenous communities) for taking sand. The village government also provides rules for taking sand only once a week. The rules implemented by the bumdes and village regulations are only based on the rules made by the Regional Government. , while the village head has not only given verbal advice and not written it down in standard village regulations so that legal guarantees are not very strong. There is no formation of a special team in terms of monitoring and handling the environment. Bumdes managers have not contributed well to managing the business that has been established by the Bumdes due to a lack of support from the village community and a lack of attention from the village government so that the duties and responsibilities of the Bumdes have not been maximized. The village has also not budgeted any costs to support the prevention or recovery of environmental damage. Scattered rubbish, damaged embankments, coastal erosion, storms and the damaged and neglected atmosphere of tourist attractions managed by Bumdes are serious problems in Durjela village. Bumdes have not implemented environmental accounting to realize green accounting because they lack understanding and do not know the stages of allocating environmental costs.

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