

THE ROLE OF STAKEHOLDERS IN THE IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTABILITY AT BUMDES JANTI JAYA

PERAN STAKEHOLDERS DALAM PENERAPAN AKUNTABILITAS LINGKUNGAN PADA BUMDES JANTI JAYA

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ABSTRACT

Organizations are facing various challenges, including the impact of their activities on the surrounding environment. Green accounting is a field of accounting that records, measures, and reports the environmental impact of a company's operational activities, including costs and benefits. The implementation of green accounting has also begun at one of the BUMDes in Central Java, namely BUMDes Janti Jaya. Stakeholders are also suspected of having a strong influence in ensuring that the organization plays a good role in environmental management. This study aims to determine the role of stakeholders in the implementation of environmental accountability at BUMDes Janti Jaya. This study uses a qualitative descriptive approach with a case study method. Data collection was carried out through interviews in focus group discussion sessions. The data analysis method was carried out by developing a pentahelix model. Based on the research results, it can be seen that the implementation of environmental accounting has begun at BUMDes Janti Jaya, although there is not yet a major item in the financial report, but in the future it will be implemented. The involvement of internal and external stakeholders has actually occurred in overseeing the implementation of environmental accounting carried out by BUMDes. The involvement of internal stakeholders such as BUMDes administrators and external involvement in the pentahelix model occurs starting from five actors: academics, the private sector or business actors, the community, the government, and the media.

Keywords : BUMDes Janti Jaya, Role, Stakeholders

ABSTRAK

Organisasi saat ini menghadapi berbagai tantangan, termasuk dampak dari aktivitas mereka terhadap lingkungan sekitar. Akuntansi hijau (green accounting) adalah bidang akuntansi yang mencatat, mengukur, dan melaporkan dampak lingkungan dari aktivitas operasional perusahaan, termasuk biaya dan manfaatnya. Penerapan akuntansi hijau juga telah dimulai di salah satu BUMDes di Jawa Tengah, yaitu BUMDes Janti Jaya. Stakeholder juga diduga memiliki pengaruh kuat dalam memastikan organisasi berperan baik dalam pengelolaan lingkungan. Penelitian ini bertujuan untuk mengetahui peran stakeholder dalam penerapan akuntabilitas lingkungan di BUMDes Janti Jaya. Penelitian ini menggunakan pendekatan deskriptif kualitatif dengan metode studi kasus. Pengumpulan data dilakukan melalui wawancara dalam sesi diskusi kelompok terfokus (FGD). Metode analisis data dilakukan dengan mengembangkan model pentahelix. Berdasarkan hasil penelitian, dapat diketahui bahwa penerapan akuntansi lingkungan telah dimulai di BUMDes Janti Jaya, meskipun belum terdapat pos utama dalam laporan keuangan, namun ke depan akan mulai diterapkan. Keterlibatan stakeholder internal dan eksternal sebenarnya telah terjadi dalam mengawal penerapan akuntansi lingkungan yang dilakukan oleh BUMDes. Keterlibatan stakeholder internal seperti pengurus BUMDes dan keterlibatan eksternal dalam model pentahelix terjadi mulai dari lima aktor: akademisi, sektor swasta atau pelaku usaha, masyarakat, pemerintah, dan media.

Kata Kunci: BUMDes Janti Jaya, Peran, Stakeholder

1. INTRODUCTION

Environmental issues today are not limited to remote areas; their effects can be felt throughout a country and impact global issues. This issue must be addressed immediately, or environmental damage will occur, caused by several factors. One such factor is the activities of companies in both the service and manufacturing sectors. These operational activities can have a positive impact by providing jobs and meeting community needs, but they can also have negative impacts, such as air, land, and water pollution (Salam, 2019).

Current business developments demand balance not only in economic and financial terms but also in environmental aspects. Therefore, environmental accounting exists as an integrated development concept amidst the rapid global development. Companies must begin to recognize the negative impacts of their presence, making the environment a key factor in their sustainability efforts. Preparation at every level is essential to account for the company's profits while positively impacting the surrounding environment. Environmental accounting serves as an effective calculation tool for systematically and measurably integrating existing business systems and strategies. Environmental accounting, implemented by companies and regularly monitored on a specific scale, embodied in a report on the environmental impact of company activities, will enhance the company's credibility. Data-driven decision-making is also essential for companies to be competitive and sustainable (Wulandari and Sisdianto, 2024).

Stakeholder involvement is crucial in various aspects, particularly in addressing environmental and social issues faced by companies. Identification of emerging issues can also be seen from the institution's attention to performance management, including expenditure items for environmental management. Positive stakeholder perceptions in company reports indicate that stakeholders have a significant and potential role to play in implementing environmental improvements. Stakeholders can also serve as a further mediator for companies in bridging their business strategies, especially in relation to the expectations and roles of stakeholders themselves (Judijianto et al., 2024).

Companies prepare financial reports that also include an overview of environmental accounting aspects intended as a means of information to stakeholders, demonstrating that the company has fulfilled its responsibilities towards environmental management. Stakeholders also have involvement and a role in bridging the company to remain open in business and the reputation of partners remains within a clear corridor of responsibility. This way, the reputation and credibility of the company and its stakeholders remain positive in the local community. Company management procedures can begin by establishing a division or section designated to handle environmental reporting as a requirement and foundation for substantive environmental accounting reporting (Gray et al., 2014). The integration of environmental management and accounting systems is necessary to manage the environment properly in addition to disclosing environmental information that can be displayed in a tool to assist in the management of natural resources that have their own value (Batra, 2013). Environmental reporting can be considered a business practice that demonstrates a company's commitment to addressing environmental issues (Krivačić and Janković, 2017).

Villages are key drivers of regional and national economic development. Regional economic development is critical for increasing the quality of life in a community. The government has established local-Owned Enterprises (BUMDes) in the hopes of boosting the local economy (Widiastuti et al. 2019). Furthermore, this is regulated by Government Regulation Number 11 of 2021 concerning Village-Owned Enterprises, which states that BUMDes not only seek profit but also serve as a public servant for community empowerment and economic drivers, allowing them to develop the village digital economy ecosystem (BPK, 2021). Thus, coordination between the government and the community is required to achieve the positive goals of BUMDes through effective governance (Khotami, 2017). However, in actuality, public trust has begun to erode due to an increase in corruption cases involving village money, especially BUMDes. According to data from Indonesia Corruption Watch (ICW),

corruption cases in village fund administration totaled 592 between 2015 and 2021, resulting in state losses of 433.8 billion (Puspitasari and Adi, 2023)

BUMDes Janti Jaya, which is located in Janti Village, Polanharjo, Klaten, is one of Central Java's growing BUMDes. This institution was established in 2018 and obtained legal entity registration in 2022. This BUMDes operates a variety of enterprises, one of which is well-known for managing water tourism activities. Of course, in order to utilize this water, there will be periodic water drainage, and the wastewater will be used by other sectors in the nearby area, such as agriculture and fishing. For environmental accounting to be implemented continually, key stakeholders must play an essential role in monitoring its occurrence. Therefore, this study aims to determine the role of stakeholders in the implementation of environmental accountability in BUMDes Janti Jaya.

2. LITERATURE REVIEW

Environmental accounting (Green Accounting) is a means of integrating firm financial reports with environmental factors. This method is meant to serve as an indication for determining the manageable environmental implications of a company's actions. Environmental costs are associated with trash disposal and the use of natural resources. Green accounting also enables organizations to calculate external costs in a sustainable manner that are not documented in regular accounting books. Green accounting is crucial not only for businesses but also for institutions like BUMDes, particularly as a means of regulatory compliance and to improve the institution's competitiveness and reputation. Government rules that emphasize the application of green accounting, notably in terms of emissions, waste, and natural resource usage, have been specifically controlled. Institutions are compelled to be more transparent in reporting the environmental implications of their actions, which opens up prospects for investors by demonstrating a commitment to environmental sustainability.

Environmental accounting has expanded in tandem with rising public awareness of environmental challenges in recent years. Companies can use environmental accounting to identify, measure, and disclose the costs connected with the environmental implications of their actions. As a result, businesses can take more concrete steps to lessen their environmental impact and raise their social responsibility (Widodo, Agung, & Hadi, 2021). Corporate sustainability is crucial to examine since it involves greater care for environmental conservation. Many businesses have begun to include environmental information disclosure reporting and environmental costs in yearly reports and firm financial reports, which are indicative of environmental accounting metrics (Suhatmi et al., 2024).

The role of stakeholders in general is to bridge companies to be responsible for environmental and social issues caused by their activities, rather than the opposite, placing the burden on society (Bahri, 2018). Companies are expected to understand this and have a willingness to be responsible for the surrounding community, not just to shareholders. Therefore, companies must be able to think holistically and consistently, encompassing the surrounding community and its environment. If this effect can be controlled by the company, the company will indirectly benefit from the goodwill of the surrounding community, who will be involved in the future (Koroy, 2017). The implementation of environmental accounting requires synergy and collaboration between stakeholders, including the community, government, and companies. This synergy will be realized if stakeholders have a shared perspective on environmental management, thus maintaining awareness of environmental sustainability, so that each party has equal responsibility in environmental development. The shared perspective between the community and the company must be fully realized through stakeholder relations. Through good relationships between stakeholders (internal and external), it can influence the objectives, strategies, and quality of environmental accounting implementation (Darwin, 2020).

3. METHODS

The development of organizations in Indonesia, such as Village-Owned Enterprises (BUMDes), is a crucial strategy for village governments to improve the welfare of their residents. This role-building approach can be implemented using the pentahelix model, which involves various stakeholders, including academics, businesses, communities, the media, and government. This model can identify synergies that can facilitate BUMDes development. Implementing this model in halal tourism development is expected to accelerate the achievement of these goals through intersectoral collaboration. This effort also serves as a form of oversight of the implementation of environmental accounting, which has begun to be implemented by BUMDes.

This research will use a qualitative descriptive approach with a case study method at the Janti Jaya BUMDes, which implements the pentahelix model. Data for this study were obtained through focus group discussions with involved stakeholders. This location was chosen because the BUMDes is a developing institution with a rising reputation. This research is expected to illustrate the synergistic collaboration between five actors: academics, private sector or business actors, community, government and media, commonly known as ABCGM (Academy Business Community Government and Media) in providing control over the implementation of environmental accounting which can be seen in the following image.

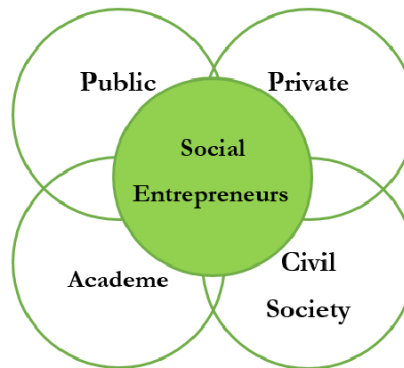


Figure 1
The Penta Helix (Calzada, 2016, p. 37)

4. RESULTS AND DISCUSSIONS

The Janti Jaya Village-Owned Enterprise (BUMDes) offers numerous activities, including water recreation, which is quite popular in Central Java. This tourist attraction is what attracts tourists. Environmental accounting management and implementation have been implemented, reusing water for recreation or for the agricultural and fisheries sectors surrounding the BUMDes. Water is undoubtedly a source of raw materials that are processed to provide attractive tourist attractions. This implementation of environmental accounting must be continuously implemented and maintained.

Stakeholder involvement in every business must be clearly and specifically mapped. Stakeholder involvement is a symbol of the company's interconnectedness and sustainability. Of course, all of this is for the good purpose of providing maximum benefits and services to the surrounding community. Environmental management accounting and human resource management are implemented as mechanisms for participation and collaboration to build greater trust in the institution's governance system. In an effort to address stakeholder needs and expectations, stakeholders are grouped internally and externally for ease of management. Internal stakeholders, of course, are those who work and are directly involved within the institution. This external model embodies the implementation of the pentahelix as a collaborative framework that emphasizes the importance of synergy between five key stakeholders to drive innovation, economic growth, and social progress. These stakeholders are

academia, business, government, society/community, and the media. Academia is concerned with providing knowledge, research and development, and human capital, while business, as an industry, offers practical knowledge, market insights, investment, and commercialization capabilities. The government acts as the policy-making body, providing regulations, funding, and infrastructure to support innovation and development. The other two components are the public as the general public provides needs assessment, feedback, and social license for innovation as well as media to disseminate information, raise awareness, and facilitate communication among other members of the helix.

Based on the results of interviews in focus group discussions conducted by internal management, it was found that the implementation of environmental accounting has begun, although the financing post is not yet large. This environmental management is a form of responsibility to the surrounding community, especially in water use. This organization reuses the water with certain machines or utilizes the water in the agricultural and fisheries sectors so that the water used remains beneficial and does not become wasted waste. This organization is also considering how the existence of the Janti Jaya BUMDEs can remain environmentally aware so that the use of resources such as water is carried out as efficiently as possible and extend the useful life of water for tourism recreation. Of course, environmental insight is also expected to be known by all members so they can remind each other and ensure environmental insight, monitoring energy and water use to ensure its efficient use and extend the useful life of the water.

External sector involvement begins with academics. The Janti Jaya Village-Owned Enterprise (BUMDes) has collaborated with universities in Surakarta. Some time ago, this synergy was realized through a financial system training program based on ABSS accounting. This activity can serve as a platform for implementing financial accounting in the organization's future financial reporting. The second sector is the business sector, or private sector, in this case through the BUMDes collaboration with food vendors at the BUMDes's recreational and tourism stands. Environmental accounting is implemented in the management of food waste generated. Waste collection is carried out in an orderly and systematic manner so that valuable waste can be sold, while other recyclable waste is recycled. Waste containers are also provided for easy storage, which will then be forwarded to the 3R (Reduce, Reuse, Recycle) Waste Processing Facility. This process is also supervised by the local government. This is because the BUMDes is directly managed by the village government, so the implementation and management of environmental accounting are continuously monitored. The role of the media is also crucial. The credibility of tourist destinations is also crucial, so the role of the media is crucial. This aligns with Fitriyyah's (2022) research, which used a qualitative descriptive approach exploring both primary and secondary data. The results show that the pentahelix model encourages synergistic collaboration between five actors: academics, the private sector or business actors, the community, the government, and the media.

5. CONCLUSION

Based on the research results, it can be seen that the implementation of environmental accounting has begun at BUMDes Janti Jaya, although there is not yet a major item in the financial report, but in the future it will be implemented. The involvement of internal and external stakeholders has actually occurred in overseeing the implementation of environmental accounting carried out by BUMDes. The involvement of internal stakeholders such as BUMDes administrators and external involvement in the pentahelix model occurs starting from five actors: academics, the private sector or business actors, the community, the government, and the media.

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