

Green Accounting As Part Of Pt Halindo Berjaya Mandiri's Corporate Social Responsibility In Mitigating Environmental Risks

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Abstract

This study aims to examine in depth how the implementation of green accounting is carried out as a form of corporate social responsibility in order to reduce environmental risks at PT Halindo Berjaya Mandiri, a company engaged in the fisheries sector and previously experienced a decline in reputation due to allegations of environmental pollution. This study uses a qualitative approach with an in-depth interview method conducted with management, accounting staff, and officers who handle the company's waste management. The findings of this study indicate that the company has begun implementing the concept of green accounting, especially in the form of recording costs related to waste management and the construction of wastewater treatment plants (IPAL). However, the implementation is still limited to simple recording and has not been supported by a structured and separate recording system in detail. Nevertheless, this initial step is considered to have had a positive impact, especially in reducing the potential for environmental pollution and increasing the company's internal awareness of the importance of maintaining environmental sustainability.

Keywords: Green accounting, CSR, Environmental risk

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INTRODUCTION

In the midst of the rapid development of globalization, attention to environmental sustainability is increasingly deepening and has become a major issue that affects policies and business practices in various sectors. PT. Halindo Berjaya Mandiri is a company engaged in the fisheries sector. The operational practices of fishing companies often produce waste that if not managed properly can cause problems. When a company stumbles into a scandal or fails to meet public expectations of social responsibility, the bad consequences can be very large (Rachmawati 2024).

Investors tend to invest their capital in companies that carry out social responsibility activities because they have the potential to generate greater profits (Annisa, E., Nurlaila, N., & Nasution 2024). (Nuraini and Andrew 2023) said that good environmental performance will improve the company's image. The implementation of green accounting can help companies meet the demands of

stakeholders (Rahmawaty 2024). (Bangun et al. 2024) Said that green accounting is equally important for companies to implement to support their operational activities, especially in production waste management. Environmental accounting or green accounting requires high awareness from every company and organizational entity that has utilized environmental resources, as a form of responsibility for the impact caused (Maysaroh and Kusmilawaty 2023).

Waste is one of the main sources of disease for the community, which can ultimately reduce overall health (Apriani, Nurwani, and Juliati 2023). "Waste dumped into the river, Tanjungbalai residents protest" (Indozone News, July 15, 2020) The image of PT Halindo Berjaya Mandiri in the eyes of the surrounding community which is tarnished by the waste issue is crucial to be improved. In previous research (Bagiada, Artawan, and Wahyuni 2025), it was stated that green accounting practices help companies increase social legitimacy and meet stakeholder expectations, which has an impact on improving the company's image.

One of the factors that affect a company's ability to survive is its financial performance (Wandasari, D., Nasution, Y. S. J., Syafina 2024). Therefore, integrating the green accounting perspective into financial performance analysis is becoming increasingly relevant. This approach allows companies to take more thorough decisions, where financial considerations are balanced with environmental responsibility. With the implementation of green accounting, companies can measure and supervise environmental impacts more effectively (Pujangga Abdillah et al. 2024). Green accounting also allows them to measure and communicate clearly to stakeholders about their efforts to minimize the environmental impact generated by production and waste disposal activities.

Although green accounting is known as an important way to calculate costs and environmental impacts in financial statements, research on its effectiveness in reducing environmental risks is limited. Most previous studies have focused more on compliance and reporting or sustainability of businesses, rather than on their direct impact on reducing pollution, environmental damage, or climate change. In addition, there are still few companies that combine environmental data with financial information in internal reports. This shows that information from green accounting has not been utilized to the fullest by management. Therefore, this study highlights the in-depth implementation of green accounting in fisheries companies, namely PT Halindo Berjaya Mandiri, which has not been discussed much in research, especially in Indonesia. The focus on fisheries sector companies with real waste problems makes this study have a unique and relevant context.

PT Halindo Berjaya Mandiri, of course, has potential environmental impacts that need to be managed. With corporate social responsibility, companies can show responsibility for the environment or the community in the surrounding environment (Syafina and Nurwani 2021). Therefore, the integration of green accounting as part of the company's CSR initiatives is crucial in proactive efforts to mitigate various environmental risks faced. This study aims to analyze how green accounting is implemented as an element of CSR at PT Halindo Berjaya Mandiri in identifying, measuring, and ultimately, contributing to environmental risk mitigation. Through this case study, it is hoped that a deeper understanding of green accounting practices in the context of Indonesian companies and their impact on environmental risk management can be obtained, thus providing practical

implications for other companies and policymakers in encouraging more sustainable business practices.

METHODOLOGY

This study uses a qualitative approach to explore in depth the application of green accounting as part of the corporate social responsibility (CSR) strategy in an effort to mitigate environmental risks at PT Halindo Berjaya Mandiri. The qualitative approach was chosen because it is able to provide a more comprehensive understanding of the phenomenon being studied, especially related to the company's internal perceptions, practices, and policies in managing environmental impacts through environmental-based accounting recording and reporting. The main focus of this study is to find out how green accounting is integrated into the company's CSR program and how it affects mitigation efforts against potential environmental risks posed by the company's operational activities.

The data collection technique was carried out through in-depth interviews with three main categories of informants, namely company managers who understand strategic policies, accounting staff who are directly involved in the process of recording and reporting environment-based finances, and one officer related to waste reduction efforts. Interviews are conducted in a semi-structured manner so that researchers can explore information flexibly but remain directed according to the focus of the research. The data obtained from the three informants was then analyzed thematically to identify patterns of green accounting implementation and its relationship with CSR in the context of environmental risk mitigation faced by PT Halindo Berjaya Mandiri.

RESULTS AND DISCUSSION

Based on the results of interviews with managers, accounting staff, and waste management officers of PT Halindo Berjaya Mandiri, it can be concluded that the company has begun to implement the concept **of green accounting** in its operational and financial activities. Since 2020, the company has shown a high commitment to environmental management, especially in an effort to reduce the impact of waste generated from production activities. One of the concrete steps taken is the construction of several waste storage tanks or Wastewater Management Plants (WWTP), as well as the regulation of a more structured waste treatment system so that the disposal process becomes more environmentally friendly and does not pollute the surrounding area.

In practice, companies begin to record costs related to environmental management in their financial statements. Although this recording is still done simply using Microsoft Excel and has not been specifically separated in separate accounts, it reflects an early awareness of the importance of environmental cost management. However, green accounting has not been fully implemented correctly due to the limited understanding of accounting staff regarding the recording system in accordance with green accounting principles.

Management realizes that green accounting is very important in maintaining the company's image, especially since the company is engaged in sectors closely related to marine and fisheries. The implementation of green accounting is considered to help manage costs more appropriately, reduce the risk of pollution,

and support the preservation of marine ecosystems. On the accounting side, the staff mentioned that environmental costs have been included in the financial statements as part of the company's responsibilities, although they have not been identified separately.

In addition to internal efforts, the company also receives support from the Environment Agency, among others through assistance in the use of WWTP and routine monitoring such as annual laboratory tests on the quality of treated waste. This strengthens the synergy between the company's internal policies and government regulations in environmental management.

However, challenges in implementing green accounting remain. The main obstacle lies in the lack of a deep understanding of the principles and practices of green accounting. From the social side, the company also faces obstacles in the development of waste treatment infrastructure, such as sewers, which were rejected by the community due to a lack of effective communication and information. To respond to this, the company routinely implements Corporate Social Responsibility (CSR) programs, such as providing basic necessities and building drilled wells for the provision of clean water, as a form of direct contribution to the surrounding community and building harmonious social relationships.

Overall, PT Halindo Berjaya Mandiri has taken positive initial steps in the implementation of green accounting, especially in the aspects of waste management, environmental cost recording, and collaboration with external parties. Although it has not been fully implemented optimally, the company still shows its commitment to becoming a responsible and sustainable business entity.

CONCLUSION

The implementation of green accounting at PT Halindo has made a significant contribution to efforts to mitigate environmental risks due to the company's operational activities, although its implementation has not been fully carried out properly and comprehensively. Through a recording and reporting system that begins to include environmental aspects, companies are able to identify some of the potential environmental impacts and develop a more targeted prevention strategy. Green accounting helps map most environmental costs, such as waste management, pollution control, and energy and water use efficiency, although there are still obstacles in comprehensive implementation.

The results of the implementation show that green accounting has not been fully implemented as a strategic tool in managerial decision-making, but it still provides an initial impetus in building awareness of the importance of sustainability. An increase in internal concern for environmental impacts is beginning to be seen, although it is not evenly distributed across all operational lines. Thus, although the implementation of green accounting at PT Halindo Berjaya Mandiri still faces various challenges, this step remains an important part of the process towards more sustainable and responsible business practices.

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