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Research.

Green Accounting: Green Wasathiyah Campus

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Abstract. The issue of environmental change has become a hot topic to discuss in recent years due to climate change in the form of global warming caused by the industrial world. In addition to the industrial world, namely companies, one of the institutions affected by environmental changes is universities. Universities are now increasingly aware of the importance of preserving the environment in an effort to sustain it in the future, one of which is implemented by the State Islamic University (UIN) Salatiga. This research method uses descriptive qualitative analysis to determine the extent to which UIN Salatiga applies the concept of environmental accounting. From the results of the study, UIN Salatiga was ranked in the Top 6 PTKIN Green Campuses based on a ranking from the UI GreenMetric World University Rankings in 2021. Environmental Accounting has been applied by UIN Salatiga to detect environmental costs based on Hansen Mowen, environmental cost budgets based on the Green Campus UIN SalatigaThe drawback of UIN Salatiga in applying the concept of Environmental Accounting is that it has not recorded and has not been properly calculated regarding savings due to recording constraints.

Keywords: Green Accounting, Environmental Cost, Accounting

INTRODUCTION

Environmental damage caused by factories from the industrial world is quite worrying, even though the industrial world has contributed significantly to economic growth. The impact of environmental damage from the industrial world includes air pollution, hazardous waste and other actions that exploit natural resources (Isbanah, 2015). Environmental damage resulting from the exploitation of natural resources by the company can incur additional costs for the company. There is a need for environmental costs that must be incurred by the company as a form of consistency in environmental protection because it affects the trust and added value of the company in front of the community as a form of responsibility (Tunggal & Fachrurrozie, 2014). This is in line with research from Camelia (2016) which explains that companies that carry out environmental planning including budgeted costs for accountability will increase the good value or reputation of the company in the eyes of the public. This will affect competitiveness and can be used by companies as a business strategy to increase customer interest and increase revenue.

Companies that budget environmental costs and implement environmental responsibility apply the concept of Green Accounting based on United States Environment Protection Agency (Wulandari, 2019). “Green accounting is identifying and measuring the cost of environmental materials and activities, and using this information for environmental management decisions. The purpose is to recognize and seek to mitigate the negative impact of activities and systems on the environment”. Green Accounting identifies values, records, summarizes, and reports and discloses costs and transaction objects related to the company's economic activities that are linked to social and environmental activities in an integrated financial reporting unit so that it is useful for users and readers of financial statements as evaluation material. in planning economic decisions (Lako, 2018). The

concept Green Accounting developed in European countries since 1970 as a role in environmental conservation through data collection activities, analysis, data estimates and disclosures in financial statements both financially with the aim of reducing environmental impacts with environmental budgets. The purpose of implementing Green Accounting is as an effort to efficiently manage the environment by taking into account the benefits and costs arising from all company activities (Cohen and Robbins 2011:190 in Aniela, 2012).

The issue of environmental change has become a hot topic for discussion in recent years because climate change in the form of global warming caused by the industrial world and the use of increasingly sophisticated technology are now the target of the world's attention. In addition to the industrial world, namely companies, one of the institutions affected by environmental changes is universities. In higher education, one of the social responsibilities for the surrounding environment is called the University Social Responsibilities (USR). USR is an ethical policy for universities that can affect the quality of all components in universities such as students, university management, teaching staff and all employees involved (Sari and Hadiprajitno: 2013). Green Accounting is a method used for decision making by taking into account environmental aspects. One of the results of the application of Green Accounting by the university is to have a green zone area with the aim that all academics in the university area feel comfortable in the university environment. This effort is also known as the Green Campus. One of the pioneer universities of Green Campus in Malang City is Brawijaya University (Ignastia, 2017).

Another university that has applied the concept of Green Accounting besides Brawijaya University is Andalas University. This is done because of the increase in pollution caused by the increasing number of new students, causing pollution from motorized vehicles. Actions taken by Andalas University in the form of awareness of the application of Green Accounting are to apply 4 items, namely Environmental Awareness Level, Environmental Engagement, Environmental Reporting, and Environmental Audit ((Denovis & Rahmawati, 2019). Universities are now increasingly realizing the importance of preserving the environment. In an effort to be sustainable in the future, one of which is implemented by the State Islamic University (UIN) Salatiga.

The State Islamic University (UIN) Salatiga has around 16,276 students spread across Campus 1, Campus 2, and Campus 3 with a total land area amounting to 168,300 square meters. The increasing number of students requires UIN Salatiga to realize the importance of commitment to protecting the environment by implementing the Green Campus assisted by calculation and presentation of costs in accordance with Green Accounting. UIN Salatiga is now ranked 6th PTKIN Green Campus in Indonesia version of UI GreenMe tric World University Rankings. The UI GreenMetric World University Rankings is a ranking of Universities' greening commitments and actions for environmental sustainability. In 2021, there will be 956 universities participating in the UI GreenMetric World University Rankings (iainsalatiga.ac.id, 2022). Based on the description of the background, the researchers are interested in conducting an analysis and knowing to what extent UIN Salatiga has carried out social responsibility by applying the concept of Green Accounting in the area of operational activities adjusted to the UI GreenMetric World University Rankings which has been followed since 2020.

LITERATURE REVIEW

Green Accounting

Cohen and Robbins (2011) explains that Green Accounting which is included in the scope of accounting by incorporating elements of indirect costs and benefits from economic activities. indirects costs and benefits of economic activity-such as environmental effects and health consequences of business decisions and plans" the company activities that are directly related to the environment (Aniela, 2012). Green Accounting adds and reports an impact that occurs from the company's operating activities on the environment in the company's financial statements. Green accounting is accounting that has an effort to link the budget side and the company's operating funds. Thus, the company can reduce health risks and increase the company's competitive advantage without ignoring the surrounding environment (Ningsih and Rachmawati, 2016).

The company provides an assessment and produces cost figures and impacts on the environment when applying the concept of Green Accounting. The use of the Green Accounting encourages companies to be able to minimize environmental problems and impacts that may be faced in the future. Companies that apply the concept of Green Accounting are companies that are responsible for companies that are used for the benefit of shareholders. Currently, shareholders are not only focused on profits but also on the impact of the company's operations (Nuryanti et al., 2015). Law No. 23 of 1997 is a regulation related to Green Accounting , namely regarding Environmental Management and the obligations of everyone who carries out business activities and activities in maintaining, managing, and providing correct and accurate information about the environment (Hamidi, 2019).

Green Accounting is a type of accounting. One element of green accounting is environmental costs. Environmental costs are costs incurred by companies through environmental management, although this concept is still not understood by many companies because they think that these costs will reduce company profits. The allocation of environmental management costs carried out by the company will increase public confidence that the company carries out corporate social responsibility (Tunggal and Fachrruozie, 2014). Burhany (2014) explains the classification of environmental costs consisting of first, namely environmental prevention costs, namely costs that arise from activities to prevent waste and production waste that can damage the environment. Second is the cost of environmental detection. These costs arise from production activities to make an output and all other activities such as pollution test costs. The third is the cost of internal environmental failure, namely the costs incurred because the waste produced but has not been discharged into the surrounding environment, for example is the cost of processing and disposing of waste or recycling the remaining materials. The fourth cost is the cost of environmental external failure, which is the cost after the dirt or waste is discharged into the environment around the company.

The grouping of environmental costs is divided into three parts described by Hansen and Mowen (2007) in Burhany (2014) which are divided into environmental prevention costs, environmental detection costs, internal environmental failure costs, and environmental failure costs. Environmental prevention costs are costs that arise due to the prevention of dirt and production waste that can damage the environment. Environmental detection costs are costs of production activities or other activities carried out in the company's operational activities. The cost of internal environmental failure is the cost of dirt and waste that is generated but has not been discharged into the environment around the company. Environmental failure costs are costs that arise because dirt and waste are dumped into the area around the company. Environmental failure costs are divided into two, namely realized external failure costs and unrealized external failure costs. The cost grouping is very appropriate to be used as an indicator as an effort to prevent environmental damage and improve environmental performance.

UI GreenMetric World University Rankings

UI GreenMetric World University Rankings is a UI innovation that has an international scale as the first university ranking in the world based on a high commitment to environmental management in the university area. The UI GreenMetric World University Rankings were attended by 912 universities from 84 countries in the world, one of which was Indonesia. The ranking carried out by the UI GreenMetric World University Rankings is based on three pillars, namely environmental, economic, and social. The UI GreenMetric World University Rankings have several assessment indicators, including campus infrastructure, energy and climate change, waste management, water use, transportation, to education and research as well as assessment weights. The UI GreenMetric World University Rankings are implemented as a commitment to universities as an effort to take reforestation and environmental ecosystem sustainability because it is considered that universities are the center of driving sustainable development. Through the UI GreenMetric World University Rankings , universities are more motivated to become centers of

environmental development and the development of living things and are beneficial for all inhabitants of this planet (dikti.kemdikbud.go.id, 2022).

The ranking carried out by the UI GreenMetric World University Rankings aims to provide online survey results that discuss conditions related to Green Campus and the business continuity of Universities around the world. Through the university rankings, it is hoped that it will give more attention to companies and stakeholders to combat global climate change, energy and water conservation, waste, and reforestation. UI GreenMetric World University Rankings believes and believes that universities can lead change and initiate environmentally friendly policies and programs (greenmetric.ui.ac.id, 2022)

RESEARCH METHOD

The research method used in this research is a qualitative type of research with a case study method. Case study research method is research by carefully investigating all activities, programs, processes, events of a group of individuals by collecting information based on a predetermined time (Cresswell, 2000). The object of research carried out in this research is the Administration, Public Relations, and Household Section of UIN Salatiga. The Administration, Public Relations, and Household Division is one part that plays a very important role in decision making in all activities related to activities in the UIN Salatiga area, especially in the Main Building of the UIN Salatiga Rectorate. Information retrieval was carried out through direct interviews with the Head of Administration, Public Relations, and Households to obtain relevant information related to the implementation of Green Accounting at UIN Salatiga, adjusted to the UI GreenMetric World University Rankings.

RESEARCH RESULTS AND SUGGESTIONS

The General Description of Green Accounting Respondents

The Head of Subdivision of Administration, Public Relations, and Households at UIN Salatiga is led by Muh. Amin, S.Ag, MM, with the main task of managing the household sector, starting from the procurement of goods and services, the management of goods and services, to being in charge of publications and administration related to facilities and infrastructure at UIN Salatiga. In 2020, the Head of the Subdivision has participated in the Education and leadership training of Class 26 Supervisors and managed to become the best participant by raising the theme of Implementation of the Green Campus UIN Salatiga and carrying out training for three months. The Head of the Subdivision explained that the steps for implementing the Green Campus concept at UIN Salatiga were starting from the stage of reducing the use of paper and plastic, building electrical energy-saving systems and installations, constructing infiltration wells, and installing solar cell installations. The *Green Campus* will be carried out in stages starting from consultation with mentors, forming an effective team, coordinating with *stakeholders* from both internal and external parties, until later there will be trials and performance evaluations.

Green Accounting UIN Salatiga

Green Accounting has been known since the 1980s and the concept of green accounting for an agency aims as a management tool in the environmental field and as a means of communication to the public through various programs. The main function of green accounting is to provide and provide useful information for the company's internal and external needs. Management can make decisions related to overhead and expenditures are benefits from the environmental costs of internal parties, while external parties are beneficial for the public interest (US EPA, 1996 in Putra, 2008). Coopers et. Al (1998) revealed that the success of green accounting relies on the implementation and integration of accounting into routine work practices, identifying and using data in business decision making so that green accounting is useful for providing information in measuring

company performance as a form of environmental performance (environmental performance).

Implementation of Green Accounting based on awareness and concern for the environment is a mandatory thing that must be owned by a university, including UIN Salatiga. UIN Salatiga has implemented and has awareness in protecting the environment with several work programs carried out every year through the support of university leaders to be further implemented by employees and students. Various programs related to the environment have been implemented by UIN Salatiga, including applying the philosophy of university environmental development with wasathiyah values, namely equilibrium in the development of a green campus. UIN Salatiga has collaborated with USAID IUWASH with the Salatiga City Government to make biopori in the UIN Salatiga area, reservoirs as a means of water conservation, and provide green land in the university area.

UIN Salatiga in the UI GreenMetric World University Rankings

UIN Salatiga was ranked in the Top 9 PTKIN Green Campuses based on a ranking from the UI GreenMetric World University Rankings in 2020, and increased to Top 6 in 2021. In 2021, there were 956 universities from 80 countries participating.GreenMetric World University Rankings which has six criteria with 38 indicators, including: Land and infrastructure management, energy and climate change, waste, water, transportation, and education. UIN Salatiga received a total score of 4700 with the following criteria: 625 points on land management and infrastructure, 925 points on energy and climate change, 750 points on waste, 500 points on water, 1225 points on transportation. And 675 points on the educational aspect. UIN Salatiga is collaborating with IUWASH USAID and the Salatiga City Government in the program to build infiltration wells and provide green land in the UIN Salatiga campus area. In addition, UIN Salatiga also carries out a program to build reservoirs as a means of water conservation, energy savings through the installation of sensor monitors in several places such as meeting rooms and toilets, as well as the application of renewable energy using solar panels.

UIN Salatiga continues to strive in environmental awareness programs which are carried out directly by the Head of Subdivision of Administration, Public Relations, and Households UIN Salatiga Muh Amin, S.Ag, MM supported by university leaders who continue to make continuous improvements as a form of responsibility to the environment (iainsalatiga.ac.id, 2022). Sustainability efforts in protecting the environment will not be possible without implementing the concept of Green Accounting. The concept Green Accounting is needed by UIN Salatiga in supporting these various policy programs. The budget for costs for the Green Campus continues to be implemented and is classified into various environmental costs.

Environmental Costs

Environmental costs measure product costs ranging from processes, systems to facilities related to management decision making in order to make a better sustainable program by taking into account environmental elements. The definition of environmental costs based on the Environmental Protection Agency in Dewi (2016) which has been applied by UIN Salatiga include:

Table 1. Environmental Costs UIN Salatiga

No	Activity	Volume	Location	Fees
GREEN WASHATHIYYAH CAMPUS				
1	Addition of Bathroom Motion Sensors	20 points	3rd floor Building B	√
2	Planting	120	around the Student Center	Partners/Assistance

No	Activity	Volume	Location	Fees
	GREEN WASHATHIYYAH CAMPUS			
3	Installation/ Installation of Solar Panel PJU	4 points	Campus Environment 3	√
4	Installation/ Installation of Sensor Faucets	24 points	Sink/Bathroom Building B	√
5	Addition of green washathiyah campus column on web	1 package	www.iainsalatiga.ac.id	-
6	Biopori construction	250 points	Campus Field Area 3	√
7	Environmental Concern Materials	1	PBAKNew Student	-
8	Surveys/Lab Tests. Water, air and soil quality	Package	Campus	√
9	Environmental Management Report	Package	Campus	-

Table Table 1 shows an overview of the environmental costs table that has been implemented by UIN Salatiga and has become the annual budget since 2020. In the table it can be classified that UIN Salatiga applies the concept of Green Accounting in the form of environmental costs which consist of:

1. Environmental costs include costs from the beginning of the program to be implemented related to input-process-output of all UIN Salatiga activities. UIN Salatiga budgets the costs that must be incurred to regulate the environmental impact due to UIN Salatiga activities as a measure of responsibility with the aim of environmental sustainability in accordance with the university's work program.
2. Environmental costs include external and internal costs associated with all costs incurred in connection with environmental damage and protection of environmental ecosystems.
3. Explanation of environmental costs at UIN Salatiga:
   a. Bathroom Motion Sensor: Bathroom motion sensors in the form of installation of lights and water taps aim to save water and energy in all toilets in the Rectorate Building, apart from being in the toilets, light sensors are also installed in several meeting rooms of the Rectorate Building .
   b. Tree Planting: The tree planting program has been implemented since land clearing was carried out on Campus 3, which is located on the South Ring Road, Salatiga. The tree planting program has become an annual program implemented by UIN Salatiga.
   c. PJU Solar Panel Installation/Installation: PJU Solar Panel Installation has been installed at several points, namely 4 points in the Rectorate Building, Campus 3 UIN Salatiga.
   d. Installation/Installation of Sensor Faucets: Installation of sensor faucets is intended to save water which is located in all toilets on Campus 3 of UIN Salatiga.

e. Adding a green washathiyah campus column on the web: As a form of commitment and accountability to the community for UIN Salatiga's concern for the environment.
f. Development of Biopori: The development of 250 biopori points has been carried out by UIN Salatiga and will continue to grow in line with the annual program of UIN Salatiga. Coupled with the construction of infiltration wells and reservoirs as a means of water conservation.
g. Environmental Concern Materials: UIN Salatiga conducts socialization to new students during orientation to instill a culture of loving the environment to students.
h. Survey/Lab Test. Water, air and soil quality: UIN Salatiga cooperates with the Faculty of Environmental Engineering, Diponegoro University and a lab test program is carried out every year.
i. Environmental Management Report: UIN Salatiga makes a report on environmental management and is submitted to the Environmental Service every year.

Table 2. Application of Environmental Costs Based on Hansen Mowen at UIN Salatiga

No	Indicators	Hansen Mowen	UIN Salatiga
1	Green accounting Monetary	Environmental Prevention Costs	
		Calculation and recording of costs, evaluating and selecting environmental control equipment.	Calculation
		and recording of costs for developing/designing processes/products that are environmentally friendly.	Calculation
		and recording of employee training costs for environmental issues.	×
		Calculation and recording of environmental management system development costs.	Selection
		of environmentally friendly raw materials.	Calculation
		Environmental Detection Fee	
		and recording of environmental audit fees.	×
		Calculation and recording of production process inspection costs to ensure compliance with environmental regulations.	×
		Calculation and recording of costs in conducting emission tests.	Calculation
		and recording of costs for inspection of hazardous waste content in products.	Calculate
		Environmental Internal Failure Costs	
		and record the costs of processing and disposing of hazardous waste.	Performing
		calculations and recording the cost of recycling waste materials for reuse.	×
		Calculate and record the cost of recycling water for reuse.	×
2	Physical Green accounting	Performs calculations and records the amount and percentage of recycled materials	×

No	Indicators	Hansen Mowen	UIN Salatiga
		Performs calculations and records the amount of energy saved.	×
		Performing calculations and recording the amount of water taken from nature .	Calculate
		and record the amount and percentage of water that is recycled and reused.	×
		Performing calculations and recording the amount of water discharged/wasted.	×
		Performing calculations and recording the amount of gas emissions produced.	×
		Performing calculations and recording the amount of waste generated.	×
		Performing calculations and recording the amount/percentage of treated waste.	×
		Calculate and record the amount of waste disposed	×

Table 2 describes the application of environmental costs based on Hansen Mowen at UIN Salatiga. There are two main indicators, namely Monetary Green accounting and Physical Green accounting. The two indicators are divided into several parts. In Monetary Green accounting, UIN Salatiga has applied 80% of the environmental prevention cost indicators. For environmental detection costs, UIN Salatiga applies 50% of these indicators. Meanwhile, the internal environmental failure cost is 30%. Of all the indicators of Physical Green accounting, UIN Salatiga is still at the implementation rate of 11%. The concept of Green accounting has been implemented quite well by UIN Salatiga because Green accounting has been adapted to the work program of UIN Salatiga since Campus 3 of UIN Salatiga was built in the South Ring Road Area. As the program continues, UIN Salatiga is increasingly committed to planning further programs related to the environment.

The Physical Green accounting Indicator based on Hansen Mowen has 9 parts that are still not optimal in their application at UIN Salatiga. UIN Salatiga has only implemented about 11% of the total part of the Physical Green accounting indicator. Part of the Physical Green accounting indicators that have not been implemented by UIN Salatiga is the calculation and recording of recycled water because water recycling has not been carried out optimally and has not been spread throughout the UIN Salatiga area. UIN Salatiga already has water recycling equipment, but has not made detailed records and calculations related to this. The next part is that UIN Salatiga has not recorded and calculated the waste that is disposed of and reprocessed. However, this is not an obstacle for UIN Salatiga because UIN Salatiga has implemented waste management and is designing a sustainable program, namely the procurement of recycling and waste processing machines, it's just that it has not been recorded and has not been calculated correctly. The construction of Campus 3 UIN Salatiga and the cost of using it has not been maximized because several programs were implemented during the Covid-19 pandemic so there is no comparison of costs saved after using the Green Campus at UIN Salatiga. This is due to several factors, including the decreasing number of building user population due to no activity during the Covid-19 pandemic so that costs cannot be compared in full.

CONCLUSIONS AND SUGGESTIONS

On Green accounting have been implemented by UIN Salatiga based on several categories, including environmental cost detection based on Hansen Mowen, environmental cost budget based on Green Campus , and UIN Salatiga involvement in UI GreenMetric World University Rankings rankings since 2020 and successfully has increased its score to become PTKIN's Top 6 in 2021. Various programs related to environmental conservation are the focus of UIN Salatiga, although their implementation

has not been maximized in recording and calculating recycling, the program has become a sustainable plan. Suggestions for implementing Green accounting for UIN Salatiga is to calculate and record the waste or water that has been used and plan the next program in the form of recycling waste or used water. Recording and calculations related to environmental costs are used for reporting and disclosure that UIN Salatiga has committed to carrying out the Green Campus as a responsibility to the community that UIN Salatiga is an environmentally friendly university.

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