

**Analisis Penerapan *Green Accounting*
Pada Industri Perhotelan Di Sumatera Barat**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui penerapan *green accounting* pada industri perhotelan di Sumatera Barat. Teknik pengambilan sampel adalah *purposive sampling*. Penelitian ini menggunakan metode deskriptif kualitatif dimana data diambil dari data primer berupa wawancara terstruktur dengan *chief accountant* dan *executive office secretary*. Data sekunder diperoleh dari laporan keuangan perusahaan tahun 2015. Secara khusus penelitian ini berfokus pada 4(empat) aspek terkait pada biaya lingkungan yaitu, biaya pencegahan lingkungan (*environmental prevention cost*), biaya deteksi lingkungan (*environmental detection cost*), biaya kegagalan internal lingkungan (*environmental internal failure cost*), dan biaya kegagalan eksternal lingkungan (*environmental external failure cost*). Hasil dari penelitian menunjukkan bahwa *green accounting* belum diterapkan sepenuhnya pada aktivitas pelaporan keuangan perhotelan di Sumatera Barat, akan tetapi tanpa mereka sadari perhotelan telah mempunyai aktivitas lingkungan terkait biaya lingkungan yang tersembunyi pada laporan keuangan hotel. Namun pada aktivitas operasional perhotelan secara keseluruhan telah mulai menerapkan prinsip ramah lingkungan menuju *green hotel*. Diharapkan penelitian ini dapat dimanfaatkan untuk membangun indikator hijau dalam praktek operasional hotel dan sebagai pengembangan sebuah kerangka konseptual baru untuk mengetahui dan memahami konsep *green accounting* yang diterapkan pada sektor perhotelan secara lebih baik dan mendalam.

Kata Kunci : *Green Accounting*, biaya pencegahan lingkungan, biaya deteksi lingkungan, biaya kegagalan internal lingkungan, biaya kegagalan eksternal lingkungan

***THE ANALYSIS OF GREEN ACCOUNTING IMPLEMENTATION
FOR THE HOSPITALITY INDUSTRY IN WEST SUMATERA***

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ABSTRACT

This study aims to determine the implementation of green accounting for the hospitality industry in West Sumatra. The sampling technique is purposive sampling. This study used descriptive qualitative method in which data is retrieved from the primary data in the form of a structured interview with the chief accountant and the executive office secretary. Secondary data were obtained from the company's financial statements in 2015. In particular, this research focuses on four (4) aspects related to environmental costs, namely, the environmental prevention cost, the environmental detection cost, the environmental internal failure cost, and the environmental external failure cost. Results from the study showed that green accounting has not been applied fully in the activities of the financial reporting of hospitality in West Sumatra, but without them knowing hospitality already have environmental activities related to environmental costs are hidden in the financial statements hotel. But in the hospitality operational activities as a whole has begun to apply the principles of environmentally friendly towards green hotel. Hopefully this research can be used to build a green indicator in the practice of hotel operations and as the development of a new conceptual framework to know and understand the concept of green accounting is applied to the hospitality sector are better and deeper.

Keywords: *Green Accounting, the environmental prevention cost, the environmental detection cost, the environmental internal failure cost, the environmental external failure cost*