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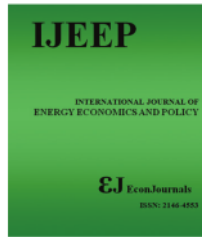
Submission date: 24-Mar-2023 11:57AM (UTC-0400)

Submission ID: 2045513180

File name: with_the_Regulation_of_Prohibition_of_Disposable_Plastic_Use.pdf (436.69K)

Word count: 6195

Character count: 34439



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Combining the Concept of Green Accounting with the Regulation of Prohibition of Disposable Plastic Use

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Received: 06 June 2020

Accepted: 20 January 2021

DOI: <https://doi.org/10.32479/ijeeep.10087>

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ABSTRACT

This study aims to uncover the meaning of green accounting in the regulation of the prohibition of the use of plastic materials in Bali. The research method used is a qualitative method with a phenomenological interpretive paradigm that emphasizes an in-depth understanding of the content of green accounting in government rules. The phenomenon is that after the ban on the use of plastic materials, the amount of waste in the final disposal container is increasing, so it is necessary to examine the cause and the implementation of existing regulations. The analysis in this research is the ideology of the Tri Hita Karana concept from Bali. The results of this study reveal that first, the concept of green accounting which is a manifestation of corporate social responsibility can be synergized with government regulations based on Tri Hita Karana to reduce the amount of plastic waste. Second, the amount of plastic waste in landfills is dominated by organic waste originating from former religious ceremonial facilities from the regencies in Bali. Third, the regulation of the use of plastic materials in Bali is very effective and has a positive impact on society. Fourth, the implementation of green accounting has a very significant impact on the amount of waste if all entrepreneurs, especially hotels apply it and have the same goal, namely environmental preservation.

Keywords: Green Accounting, Tri Hita Karana, Corporate Social Responsibility, Environment

JEL Classifications: K32, Q56; L65; L51

1. INTRODUCTION

As is known, plastic waste cannot be digested, both by the human body and animals. It is undeniable, waste that is not managed properly will cause pollution in our environment. Currently, the most dominant waste in Indonesia is organic waste. Food and plant waste is 50%. The composition of plastic waste in Indonesia is currently around 15% of the total waste generation, especially in urban areas. The available data shows that in the past 10 years, the amount of plastic waste has continued to increase. The main sources of plastic waste come from shopping bags, consumer goods packaging, food and beverage packaging, and other wrapping of goods (Coe et al., 2019). Of the total plastic waste generation, only about 10-15% is recycled. While 60-70% are

accommodated in landfills and 15-30% have not been managed. From 15-30% of unmanaged plastic waste ends up being wasted in the environment, especially in rivers, lakes, beaches and the sea. Plastic waste in the ocean (marine plastics) is currently not only a challenge for Indonesia but rather a global problem (Kurniawan and Imron, 2019). Because, marine litter or marine trash does not have a territory of the state or regional administration (Steenagaard et al., 2017). In addition, the number and distribution tend to increase significantly and spread on the ocean scale (Tessnow-von Wysocki and Le Billon, 2019). Although there are no valid data on the number of marine litters globally, some research results reveal that 80% of marine litters come from the mainland (Coe et al., 2019). The 80% amount is 8.8 million tons of plastic waste that is wasted or discharged into the ocean each year (Jepsen and de

Bruyn, 2019). Waste discharged into rivers, lakes, or seas disturbs the balance of the ecosystem and causes the death of aquatic animals trapped in plastic waste (Coe et al., 2019). In waterways, garbage piles can clog and cause inundation or flooding (Chae and An, 2018).

Almost all provinces in Indonesia have problems with waste, including the island of Bali. Bali Province which is a world tourist destination has problems related to waste management (Sunaryo et al., 2013). Regulations on waste management have been issued by local governments, and new regulation in 2019 has again been issued regarding the prohibition of the use of plastics to reduce the amount of plastic waste in Bali. The existence of this regulation was not followed by a significant reduction in waste in the province of Bali (Sunaryo et al., 2013). This is proven by the polemic in waste management in Badung Regency and Denpasar. The Suwung landfill, Denpasar experienced overload or accumulation of rubbish so that it had been closed and carried out restrictions on waste disposal and banned some districts from dumping garbage into Suwung landfills. Problems like this can be overcome in the synergy between the government, business people and the community. However, in waste management and environmental preservation, the concept of green accounting is very relevant to be applied (Figuroa et al., 2010). However, the application of green accounting is also not without problems, there is still much that needs to be addressed in its application (Stanojević et al., 2010). Lack of awareness of individuals and society, in this case, is considered as the cause of the less optimal application of green accounting (Kim and Todorovic, 2013). The application of green accounting or specifically called environmental accounting (Dewi, 2015) is still considered a burden on the company because it is considered to be able to reduce company profits (Ng, 2018).

This study uses the concept of green accounting to see the root of the problem in waste management in Bali which has long been a concern of accountants (Wulandari et al., 2019). This concept is important because companies need to convey information about social activities (Dewi, 2015) and environmental protection to corporate stakeholders (Verma et al., 2019). The company not only conveys financial information to exist investors and creditors and potential investors or corporate creditors, but also needs to pay attention to the social interests in which the company operates (Han et al., 2018). Thus, the company's responsibility is not only to investors or to creditors (Adinehzadeh et al., 2018; Siti-Nabiha et al., 2018), but also to other stakeholders, for example employees, consumers, suppliers, governments, communities, media, industry organizations and other interest groups. Social and environmental responsibility are the corridors of financial accounting (Deegan, 2013). This form of social responsibility accounting has been known as Corporate Social Responsibility (CSR) and Sustainability Reporting (Gao and Mattila, 2014).

2. METHODS

This study is qualitative research that investigates phenomena inductively (Budiasih, 2014) about the existence of government regulations on the prohibition of the use of disposable plastics to reduce the amount of waste, which does not run straight with

the amount of waste increasing so that a fundamental solution is needed. Moleong (2005) explains that the purpose of qualitative research is to understand social phenomena (Louis, 1983) through a holistic picture and to deepen understanding (Zald, 1986). This study uses an interpretive approach to phenomenology (Hackley, 2003) and uses empirical data obtained through unstructured interviews (Yulianti, 2016). The total informants involved were as many as 5 people who were from the community who were directly affected by the existence of landfills, the government, and business actors.

The research design of phenomenology consists of various variants as the development and improvement of previous thoughts about the phenomenon (Noviriani, 2012). This research was conducted in the Bali-Indonesia Province, precisely at the Suwung-Denpasar landfill. The use of phenomenological methods aims to explore the essential meanings of a phenomenon (Mamulati et al., 2016). Phenomenology is tasked with explaining things in themselves (Widiastuti et al., 2015), knowing what enters before consciousness, and understanding the meaning and essence meaning in intuition and self-reflection (Kamayanti, 2015). Phenomenology requires science to consciously direct to pay attention to certain examples without theoretical prejudice (Jefford and Sundin, 2013) through different experiences (Budiasih and Sukoharsono, 2012) and not through large data collections for a general theory beyond the actual substance (Sukoharsono, 2006).

3. RESULTS AND DISCUSSION

The problem of waste should have been addressed together by the government, entrepreneurs and the community. In Indonesia, some regulations regulate waste, which is changing the paradigm of waste management (Lestari and Trihadiningrum, 2019). The change of paradigm from collecting, transporting, and disposing, to reducing the use of material that has the potential to become waste (reduce) and recycling of resources (recycle) (Lokahita et al., 2019). The right approach to replace or combine solutions at final processing site that has been carried out is to implement the 3R principle approach (reduce, reuse, recycle), extended producer responsibility (Tulashie et al., 2019). Plus the processing and utilization of waste into resources either as raw materials or renewable energy sources as well as the final processing of waste in environmentally sound landfills (O'Dwyer, 2002).

3.1. Impacts of Banning Regulations on the Use of Plastic Materials

The Province of Bali implements a ban on the use of disposable plastics starting in January 2019 by targeting a reduction of 60%-70% plastic waste throughout 2019. The regulation is contained in the Bali Governor's Regulation on Limiting the Disposal of Disposable Plastic Waste. The regulation has been announced since December 2018. In the regulation, the ban was carried out on three materials made or containing plastic, namely plastic bags, polystyrene or styrofoam, and plastic straws (Lokahita et al., 2019). Manufacturers, distributors, suppliers and business people are prohibited from producing, distributing, supplying and supplying Disposable Plastics. This regulation also requires every producer, distributor, supplier, and every business actor to produce,

distribute, supply and supply disposable plastic substitutes (Coe et al., 2019). Manufacturers, suppliers, business operators, and disposable plastic providers have also been given time to make adjustments for 6 months from the time the regulation was promulgated, namely December 21, 2018. This rule is enforced to reduce the amount of plastic waste in Bali. One of the leaders in the provincial government of Bali stated that:

"The implementation of regulations on Disposable Plastic Waste Disposal has been running optimally. Now the minimarket, shops have switched to environmentally friendly materials. Plastic bags are also not provided. We believe this regulation will reduce plastic waste in Bali by 32 percent in 2019. We support that plastic will no longer be used. I see the community ready to implement this rule. Many organic materials have been used. Plastic straws have been replaced by bamboo and paper, I have seen them in the field."

The impact of the existence of restrictions on the use of plastic materials in Bali is believed to be able to reduce the alarming amount of plastic waste. The Bali provincial government is very consistent to oversee this regulation (Ayalon et al., 2009). The statement above can be interpreted that the government does not remain silent seeing an increase in the amount of plastic waste in Bali, even for the first time there are strict rules like this that are appreciated by the central government. The regulation also in addition to reducing the amount of plastic waste, is able to increase the creative economy (Dikgang et al., 2012) in Bali. This was stated by the leadership of the regional government as follows:

"The Balinese are now turning to traditional materials. Do not depend on plastic material anymore. For example, now several restaurants and restaurants have switched to straws made from bamboo. This means that public support for the implementation of this regulation is a very positive response. Home industries that produce straws made from bamboo could rise because of this rule. This is a business opportunity for our society. Bamboo straws can turn on the community's industry. Paper straws are now widely produced again. Life is our industry."

Based on this statement it can be interpreted that the regulations made by the provincial government not only have an impact on reducing the amount of plastic waste but have a positive impact on the small industry or home industry (Ayalon et al., 2009) in Bali by re-utilizing traditional materials to replace plastic. This is certainly a very positive impact on the economy of Bali. In addition to reducing plastic waste and increasing small industries in Bali, this regulation has a great opportunity to be synergized with the concept of green accounting (Ying et al., 2011). So that this rule touches directly on businesses in Bali as a whole management, especially the hotel industry. Based on research results. The hospitality industry as a major contributor to waste is required to apply the concept of green accounting (Nezakati et al., 2015). This is in line with Bali's current condition with a large number of the hospitality industry so that it is very likely that provincial government regulations are synergized with the concept of green accounting (Cho and Patten, 2013).

3.2. The Need for Green Accounting Implementation

2 Companies to Support Government Programs

Green accounting is an accounting process that integrates recognition, measurement of value, recording, summarizing, and reporting of financial, social and environmental information in an integrated accounting reporting package (Ahmad et al., 2018; Seo, 2016), which is useful for users in economic and non-economic assessment and decision making (Thornton, 2013). The purpose of green accounting is to try to reduce the negative effects of economic activity (Ha and Quyen, 2018) and the system on the environment (Figueroa, et al., 2010). Therefore it is very precisely integrated with government regulations that are committed to reducing the amount of plastic waste as a measure of environmental conservation (Spence et al., 2013).

8 The concept of green accounting is applied to companies, especially hotel businesses in Bali, better known as corporate social responsibility (CSR) (Ng, 2018). This report has been going on for a long time as recommended by financial service authorities and regulations from the central and regional governments (Cho and Patten, 2013). However, it is still not a requirement for industries that are classified as small businesses, including hospitality, lodging, and others (Cheng, 2018). Therefore, not all hotel industries in Bali apply it. As stated by the head of the environment in one of the locations of star hotels in the Sanur-Denpasar area, namely:

"Until now not all hotels in our area have issued assistance in the form of CSR. Only hotels that have good management care about the environment. I don't want to mention which hotel it is, so it won't be a problem. What is clear is that not all hoteliers provide CSR."

Related to the statement above, it can be interpreted that the commitment to apply green accounting principles is still low among hoteliers (Verma et al., 2019), so the government needs to emphasize to business operators in Bali to adhere to the teachings of tri hita karana that have guide life in Bali (Saputra et al., 2018). This needs to be done because in applying the tri hita karana teachings to the management of their businesses, these entrepreneurs must in an integrated manner carry out environmental responsibility. Because it is contained in the tri hita karana teachings, namely palemahan (Saputra et al., 2018). In this teaching doctrine, all business actors are required to harmonize business with the environment. This can be done in various ways, 5 it what is certain is to do environmental reporting (Indriyani et al., 2018).

The teaching of tri hita karana consists of three aspects, namely 5 ahyangan, pawongan and palemahan (Atmadja et al., 2019). Tri hita karana is a concept of 5 human harmony in life (Atmadja et al., 2019). Harmony is meant a harmonious relationship between humans 5 the creator or god (prahyangan), harmonious relations between humans (pawongan) and human harmonious re- 24 ons with their environment (palemahan) (Saputra et al., 2019). These three elements of harmony beco 9 the basis for the issuance of regulations by local governments in order to reduce the amount of plastic waste for the preservation of Bali's natural environment.

Thus, a form of corporate support in Bali is the application of the concept of green accounting in the business with the aim of environmental preservation (Artana, 2016). As stated by one of the accounting academics from famous private universities in Bali is:

“The tri hita karana concept is ideally used as a foundation for environmental preservation. Especially with the current condition of business uncertainty, the concept of weakness is very relevant for consideration by hoteliers. This weak concept is closely related to the concept of green accounting. That’s if specified. So between tri hita karana and green accounting are two things that support each other for the purpose of environmental preservation”

That is, the regulation on the prohibition of the use of disposable plastics by local governments (Ayalon et al., 2009) is based on the concept of tri hita karana, it should be a basic foothold to implement the concept of green accounting in companies, especially hospitality (Nielsen et al., 2019) in Bali. Ideally, environmental responsibility reports that are manifestations of green accounting receive serious attention from hoteliers (Figueroa et al., 2010). Because environmental sustainability is currently threatened by pollution from waste, mainly plastic waste (Tulashie et al., 2019). To create a sustainable environment, hospitality companies and other businesses need to prioritize green hotels (Nimri et al., 2017) as a commitment to support government programs in preserving the environment (Gupta et al., 2019).

3.3. Green Accounting is an Ideal Concept for Environmental Conservation

The phenomenon of the accumulation of waste in landfills was caused by various things, so it was not caused entirely by the increasing amount of plastic waste (Nielsen et al., 2019). Another phenomenon that arises is that Bali produces 4,281 tons of waste every year. Of this amount, more waste is not managed (52%) than it is managed (48%). As much as 50% of waste in Bali comes from three regions, namely Denpasar, Badung, and Gianyar. Of the rubbish that is disposed of in a garbage bin, 70% of them end up in landfills (Dhawan et al., 2019). The provincial government of Bali makes the problem of plastic waste a common enemy (Yin et al., 2019) and shows its commitment through regulations to reduce the generation of disposable plastic. For this reason, a Bali partnership has been formed which collaborates with parties such as academics, research institutions, government, and professionals or the private sector as a method of waste reduction. It is in this concept that green accounting can be implemented in the field of business actors to support government regulation (Ying et al., 2011). The concept of green accounting must be a commitment of entrepreneurs, especially hotel companies (Stanojević et al., 2010). So companies have a responsibility to their environment (Tulashie et al., 2019). Because the reduction in the amount of waste is not only the responsibility of the government, but it is the responsibility of all parties (Miranda and Kruglianskas, 2019) to preserve the environment of Bali.

The concept of green accounting in hospitality can be focused on the components of environmental costs, namely the cost of environmental prevention, the cost of environmental detection,

the cost of environmental internal failure, and the cost of environmental external failure (Kim and Todorovic, 2013). However, until now green accounting has not been fully applied (Spence et al., 2013) to hoteliers (Lee and Cheng, 2018) in Bali. As stated by one hotelier in the Sanur-Denpasar area:

“I’ve heard and read about green accounting. If I’m not mistaken about corporate social responsibility (CSR). In our hotel, CSR has been running and is consistent. But I don’t know about other hotels, because it seems like many hotel businesses don’t implement CSR”

statement shows that the commitment of hoteliers is needed to apply the concept of green accounting as a form of corporate environmental responsibility (Wang et al., 2018). Especially with the existence of regulations from the local government (Dikgang et al., 2012) and the concept of local wisdom of the Balinese people who highly uphold harmony with the natural environment contained in the teachings of tri hita karana (Atmadja et al., 2019). The tri hita karana teachings have become the basis of Balinese life in government, industry, business, and so on (Saputra et al., 2019). One hotelier located in the Sesehan-Denpasar area stated that:

“The hoteliers should have applied the concept of green accounting. The policy has entered into the vision and mission of the government. Namely managing aspects of government, economy, education and so on based on the philosophy of tri hita karana. At our hotel, tri hita karana has very strong implementation. Because I am a native of Bali, it is appropriate to support government programs. At least through the internal application of the tri hita karana concepts. In my opinion, that’s part of green accounting”

Based on the statement of the informant above, it can be concluded that green accounting and tri hita karana have a very close relationship (Hutasoit and Wau, 2017) in carrying out the operations or management of the company (Di Salvo et al., 2017), especially the hospitality industry in Bali. That explanation also implies that the concept that green accounting is very much in line with government programs (Nezakati et al., 2015) and does not conflict with the local wisdom of tri hita karana (Hutasoit and Wau, 2017), so that it can be stated that the concept of green accounting is a concept that is ideal for environmental preservation (Hasan et al., 2019). One tourism observer who is also a community leader in Denpasar stated that:

“Hotels in Bali and also other types of businesses have stated their commitment to support government programs not to use disposable plastic in their business operations. The proof, now in hotels, supermarkets and others no longer uses plastic. However, related to corporate social responsibility, indeed not all have implemented it. I admit that. Especially with the phrase green accounting, only a few people understand. The people know it is CSR. But I must admit that CSR disclosure is important. Because of our shared commitment to preserving the environment and freeing our environment from plastic waste”

In the statement above, it must be recognized that this environmental responsibility reporting is important (Afiah and Azwari, 2015) because it is an expression of the commitment of the entrepreneurs towards environmental sustainability (Kim and Todorovic, 2013). Preservation of the environment is our focus together with the government, the community, business people and investors. The point is green accounting needs to be applied (Rahman and Reynolds, 2016) to support government programs in preserving the environment (Allam, 2019) based on the tri hita karana philosophy (Hutasoit and Wau, 2017).

4. CONCLUSION

Based on the results of the study stated that the impact of the regulation prohibiting the use of disposable plastic in Bali can reduce the amount of plastic waste in landfills. This is certainly a positive impact on the environment. However, according to observations made in the field at the final disposal site of the city of Denpasar, the amount of waste has increased, to the extent that garbage disposal is limited. After conducting in-depth research, it turns out that the amount of plastic waste has declined, but because the final disposal site in Denpasar holds garbage from three other districts, so the amount of waste is seen increasing. The government program to limit the use of disposable plastic is very good for the sustainability of the natural ecosystem in Bali. This has been supported by commitments from businesses in Bali, especially hoteliers. Entrepreneurs have a commitment to support the government program by implementing green accounting in their businesses. Green accounting which is a manifestation of corporate social responsibility has the same goals as government regulations, namely environmental preservation. However, not only that, green accounting and government regulations do not work if they are not supported by the general public. To support the harmony of this program, between green accounting and regulations, the implementation is interpreted through the teaching of tri hita karana. The implementation of tri hita karana in the world of government, business and society is very touching and rooted in the people of Bali. So it is very relevant if synergized between tri hita karana, government regulations and green accounting in preventing the increase of plastic waste for environmental preservation. Therefore, tri hita karana can be a commitment, awareness, guidelines or guidelines for governance, business and community life in Bali.

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