

The Concept of Collaboration of the Triple Bottom Line Method in Measuring the Implementation of Green Accounting and Corporate Social Responsibility (CSR) in the MSME Industry

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ABSTRACT

The Triple Bottom Line concept can be used to measure the application of green accounting and corporate social responsibility with dimensions that include five basic principles used as measurements, including transparency, accountability, independence, and finally fairness. The method used is qualitative, with a phenomenological approach, and the type of field scientific work. Primary data is obtained through interviews, observations, and documentation at MSME Manufacture, especially in CV. Gudange Tahu Takwa (GTT). Results show that CV. Gudange Tahu Takwa (GTT) applies green accounting in four categories, namely costs based on activities, total quality management, re-engineering processes, and environmental costs. This strategy includes cost management, quality planning, process improvement, and waste treatment. That CV, Gudange Tahu Takwa (GTT), has fulfilled several Triple Bottom Line principles in CSR. These results for MSMEs in manufacturing are expected to contribute to further understanding of the application of sustainable practices in MSMEs.

Keywords: *Green Accounting, UMKM Manufacture*

INTRODUCTION

Tofu is a typical food of Kediri City and is a mainstay souvenir when visiting Kediri. It is not new if Tofu becomes a food icon from Kediri, especially Yellow Tofu. This makes the tofu industry in Kediri has a wide consumer market. The number of tofu industries in Indonesia alone reaches 84,000 business units. This tofu production will reach more than 2.56 million tons per year with waste generated amounting to 20 million cubic meters of liquid waste and equivalent emissions of 1 million tons of carbon dioxide. About 80% of the tofu industry is located in Java, so 800,000 tons of carbon dioxide comes from the tofu industry in Java. (Eddy Prihantoro, Deputy for Science and Technology Needs Analysis at the Deputy for Science and Technology Utilization and Correction of the Ministry of Research and Technology, 2022).

The industry knows in its business, mostly small and medium scale or MSMEs. MSMEs themselves are defined as a production business owned and run by individuals and business entities that have the scope of engaging in trade and have varied characteristics. Like Kediri which is famous as the "City of Tofu", there are many MSMEs, some of which have high productivity and produce waste every day. The following is data on MSMEs in Kediri Regency with high productivity and how to handle waste.

Table 1. Data UMKM Manufacture Tahu

UMKM Manufacture	Address	Year Establi shed	Number of Employees	Productivity Per Day	Green Accounting
CV. Gudange Tahu Takwa (GTT)	Toyoresmi Village, Ngasem District, Kediri Regency	1993	40 People Manager and midle manager: 3persons, Cashier and finance department: 5 people, Marketing department: 5 people and production department 27 people	The number of pcs produced is 3000 tofu or 300 besek.	Industrial Waste Handling: 1. Processed into biogas 2. Processed into animal feed Energy and Waste Saving; 1. Reduced electricity consumption 2. Reduced paper usage (<i>paperless</i>)

Source: Observation Data and Social Media

CV. Gudange Tahu Takwa (GTT) has been registered with the Cooperative and MSME Office of Kediri Regency as a tofu industry and is classified as the largest souvenir center in Kediri Regency. The production is white tofu and yellow tofu. Along with the development of business and an increase in demand for GTT tofu takwa, tofu

production was increased and of course the waste produced also increased, both liquid waste and solid waste.

The waste generated from the tofu treatment process will be a big problem if the handling is not done properly. The impact of liquid waste produced can cause water pollution and unpleasant odors. Meanwhile, solid waste will have an impact on the accumulation of environmental waste if it is not utilized. Waste handling and how to overcome pollution carried out by MSMEs Tahu Takwa GTT, namely by collaborating with the Kediri Regency government to establish a Wastewater Treatment Plant (WWTP) which aims to treat waste and reduce the levels of harmful substances contained in it and create waste channels far from residents' residences. The handling of the waste, raises the cost of handling waste, the cost is in the form of waste treatment such as the cost of purchasing sewer pipes, WWTP leak repair costs, WWTP electricity costs, training costs for WWTP section employees, and others. This expenditure in recording allows errors or inaccuracies in the financial accounting system in these MSMEs. These accounts are grouped into ward costs. With the environmental costs, MSMEs Tahu Takwa GTT has implemented *green accounting* in their financial system.

Green accounting is a term that was raised to reflect the existence of regulations set by the Indonesian government on sustainable reporting as evidence of the Company's accountability to the surrounding community and its environment by requiring publication by the company if it becomes part of the Indonesia Stock Exchange. This regulation has been in place since 2015. *Green accounting* is realized by a change or revolution in the purpose of implementing a green economy for all business sectors, in supporting a sustainable economy. This application to the Company by fostering a sense of awareness and corporate responsibility in its operations obeys environmental boundaries by integrating it into company programs. In Indonesia, the scope of *green accounting* examines environmental understanding, awareness, involvement, and reporting

Green accounting is defined as a grouping and integration of environmental costs in business policies (Aniela, 2012). This is in line with the statement (Astuti, 2012) that the green economy is the collection of production costs, inventory, waste costs, and performance for planning, *development*, evaluation, and control over

business policies. In its application, *green accounting* has several elements. Based on the description of Medina Almunawwaroh (2022) that in *green accounting* there will be many costs that can be recognized, including; costs based on transactions or *activity base costing*, total quality management *and environment*, re-engineering, *environmental cycle design*.

By implementing this *green accounting* strategy, it becomes a form of responsibility of MSMEs Tahu Takwa GTT in maintaining and running environmental sustainability through a process with a special budget in MSME financial reporting. The *green accounting* component is a form of effort made by these MSMEs to realize *Corporate Social Responsibility* (CSR). According to Sukrisno Agoes (In Muchtar Anshary, 2022) *Corporate Social Responsibility* (CSR) itself is a form of corporate responsibility as an *impact* of the company's operational activities that are beneficial to the economic, social, and environmental fields with the aim of protecting the environment and surrounding communities.

Purpose of the study : To find out the application of *green accounting* and *Corporate Social Responsibility* (CSR) in MSME *Manufacture*, To find out the concept of *Triple Bottom Line method collaboration in measuring green accounting and Corporate Social Responsibility* (CSR) in MSME *Manufacture*

The results of this scientific work can add knowledge and reading for students and other parties in conducting similar research and obtaining a clearer picture of the implementation of *green accounting* and *corporate social responsibility* in a business.

RESEARCH METHODS

This scientific work uses qualitative methods with a phenomenological approach and types of field studies. Qualitative method is a method that intends to provide an understanding of an event experienced by the subject of behavior, the existence of motivation, and the existence of actions that are holistic or can be described in the form of a series of words and sentences, in a special and natural context based on the benefits of several research methods. While phenomenology in this scientific work is used to explore human experience. According to Kuswarno (2013) (In Junaidin, 2020) explained that the phenomenological approach is carried out to study several forms of experience from various points of view and individuals.

In this scientific work, a phenomenological approach is carried out to obtain information related to the phenomenon of pollution by company waste and the application of *green accounting* strategies carried out by MSME *Manufacture* in realizing *Corporate Social Responsibility* (CSR). So that the focus obtained from the elaboration of events that have been experienced by individuals. While field studies are a tangible manifestation of people's social life directly. In field studies, discussions are open, unstructured, and flexible because researchers have the opportunity to determine the direction of the study's focus.

In this scientific work, the observation and collection of data needed is carried out by going directly into the field. Researchers play a role in digging, describing, and interpreting data regarding the application of *green accounting* strategies in MSME *Manufacture*, namely in CV. Gudange Tahu Takwa (GTT) obtained by interviews, observations, and documentation.

The main source of data in qualitative scientific work is in the form of words, sentences, and additional data in the form of documents, books, and other references. Data sources used in this scientific work include:

1. Sumber data primer

Primary data is data obtained directly from sources provided to researchers or data collectors obtained through interviews and observations. The results of interviews and direct observations on this scientific paper are said to be primary data sources with the key instrument, namely MSME owners.

2. Secondary data sources

Secondary data is a source of data obtained and grouped indirectly by researchers. Secondary data sources in this scientific work are reports, documents, books related to the topics discussed, besides that photos of activities are also attached as primary data support.

Data collection techniques are the most important step in a scientific work, because the main purpose of a scientific work is to obtain accurate data and meet standards. Data collection techniques used in this scientific work are interviews, observations, documentation. Data analysis carried out in this scientific work uses data analysis according to Miles and Huberman (1984) (In Abdul Majid, 2017) there are three flows, namely data *reduction*, data *presentation* (*data display*), and *conclusion*

drawing / verification. The data analysis is used to determine the implementation of *green accounting strategies* in realizing *Corporate Social Responsibility (CSR)* on CV. Gudange Tahu Takwa (GTT). Checking the validity of data on this scientific paper is carried out with a credibility test. Data credibility test is a process used to prove that the data obtained by researchers is appropriate and concrete data. The credibility test on this scientific work is carried out by the triangulation method. According to Sugiyono, triangulation in credibility testing is a way of checking data using several sources, methods, and some time. In this scientific paper, the credibility test uses triangulation of data sources. Data source triangulation is the use of various data sources in research. The credibility test of data in this scientific paper was carried out by checking the data obtained from interviews with several resource persons who had different points of view, namely MSME owners, accounting staff, residents, and employees as stakeholders. Data from interviews from several sources were then compared and tested for trustworthiness.

THEORETICAL FRAMEWORK

Cohen and Robbins (2011) (In Medina, 2022) stated, green accounting or environmental accounting (*Environmental Accounting*) is defined as: "*A style of accounting that includes the indirect costs and benefits of economic activity-such as environmental effects and plans*" which can be interpreted as accounting records based on the environment is a type of accounting recording consisting of indirect expenses and benefits from activities economics, exemplified by the impact on the environment of business planning and operational decisions.

Based on Law Number 40 of 2007 concerning Limited Liability Companies requires companies involved in the exploitation of natural resources to include the calculation of social and environmental responsibility in appropriate and reasonable budget costs. If this rule is violated, there will be sanctions that apply in accordance with laws and regulations.

Corporate Social Responsibility (CSR) is decision making by the company's components that are associated with ethical policies, so that legal rules and decisions can be obtained in upholding human dignity, society, and the environment. The implementation of *Corporate Social Responsibility (CSR)* is part of the application of

business ethics in terms of social and environmental responsibility. According to Hart (In Andhianty Nurjanah, 2022) *Corporate Social Responsibility* (CSR) has developed into a corporate tool used to suppress criticism and protect the company's image. According to Wibisono, *Corporate Social Responsibility* (CSR) is part of the company's obligation to stakeholders to behave ethically, minimize negative impacts and maximize positive impacts covering economic, social, and environmental aspects.

Corporate Social Responsibility (CSR) is an activity in companies that really requires intention and accuracy in its application because companies have stakeholders with various interests and different types. According to Yusuf Wibisono (In Adhianty Nurjanah, 2022); (Natalina, S. A., & Zunaidi, A., 2023) there are five Triple Bottom Line principles that are used as a reference for business actors (*good corporate governance*) related to *Corporate Social Responsibility* (CSR) including *transparency, accountability, responsibility, independency, and fairness* which are confirmed to be tariffs. This principle is outlined as follows:

1. *Transparency*

Companies are required to provide sufficient, accurate, timely information to all stakeholders in the process of implementing this principle.

2. *Accountability*

Accountability is the clarity of functions, structures, systems, and accountability of company elements. This principle must be applied effectively to realize clarity of functions, rights, obligations, funds, authorities, and responsibilities between shareholders, the board of commissioners and the board of directors.

3. *Responsibility*

The company's *form of responsibility* towards applicable regulations can be in the form of taxation, industrial relations, occupational health, safety, environmental protection, and maintaining a conducive business environment with the surrounding community.

4. *Independency* (kemandirian)

This principle requires that the company be managed professionally without overlapping interests or intervention from any party that is not in line with applicable regulations.

5. *Fairness*

This principle is a driving factor that can monitor and guarantee fair treatment among the interests of different company stakeholders. This principle provides fair treatment in fulfilling stakeholder rights in accordance with applicable regulations.

Micro, small, and medium enterprises or MSMEs are productive forms of business that have their own characteristics or characteristics, usually owned by people or entities that carry out trading activities. In accordance with the 1945 Constitution, micro, small and medium enterprises are strengthened by TAP MPR NO. XVI / MPR-RI / 1998 concerning political economy in the framework of economic democracy, MSMEs need to be empowered as an integral part of the national economy that has a position, role, that has the potential to achieve a more stable, developed and equitable national economic structure. Based on Article 20 paragraph 1 of the Law on Micro, Small and Medium Enterprises Year 2008, the definition of MSMEs is:

1. Micro business is a productive business run by individuals and / or a business entity that meets the provisions of micro enterprises.
2. Small business is a productive business that stands alone and is run by an individual or business entity that by law owns, controls, and runs directly or indirectly a small business that is not a subsidiary or branch of a company that is part of a larger company.
3. Medium enterprises are productive businesses that stand alone and are run by individuals or business entities and are not part of small businesses or large businesses, are not subsidiaries or branches of companies owned, and controlled by the amount of net profit or annual turnover.

The following are the criteria for MSMEs in Law of the Republic of Indonesia Number 20 of 2008 concerning Micro, Small and Medium Enterprises;

Table 2. MSME Criteria According to Law No.20 of 2008

No.	Description	Criterion	
		Assets	Turnover
1.	Micro	Maximum 50 million	Maximum 300 million
2.	Small Business	>50million – 500 million	>300 million – 2.5 M
3.	Midle Business	>500 million – 10 M	>2.5 m – 50 m

Source: Law No. 20 of 2008

RESULTS AND DISCUSSION

1. Penerapan *Green Accounting* dan *Corporate Social Responsibility* (CSR)

CV. Gudange Tahu Takwa is a tofu processing industry that is directly or indirectly committed to social responsibility in its operational activities. This commitment is realized by implementing *green accounting*. Four categories of *green accounting* are applied by CV. Gudange Tahu Takwa (GTT), namely costs based on activities, *total quality management*, re-engineering processes, and environmental costs. The following is the application of *green accounting*;

1. Activity-Based Fees

Some fees are based on activities reported by CV. Gudange Tahu Takwa (GTT) is production costs, direct labor costs, indirect labor costs, depreciation costs, maintenance costs, investment costs, and *company overhead costs* . The following is a table of cost reporting based on activities as a form of application of *green accounting* on CV. Gudange Tahu Takwa (GTT):

Activity-Based Fees		
Period Januari-December 2022		
Production Cost		
Purchase of raw materials	750.145.500	
Purchase of auxiliary materials	36.000.000	
		786.145.500
Direct Labor Costs		
employee salaries;		
Manager and manager midle	166.000.000	
Finance and Cashier	105.000.000	
Marketing Department	105.000.000	
Production Section	325.000.000	
Bonus dan tunjangan karyawan	50.000.000	
		741.000.000
Indirect Labor Costs		
WWTP employee salaries	18.000.000	
		18.000.000
Depreciation Cost		
Machine depreciation cost	32.745.000	
		32.745.000

Maintenance Cost		
Machine maintenance costs	15.950.000	
		15.950.000
Cost of Investment		
Cost of purchasing assets	201.924.000	
		201.924.000
Company Overhead Costs		
Bank administration fee and bank interest	53.551.350	
		53.551.350
Total		2.034.360.850

Source: Processed primary data (2023)

1. Total Kualitas Manajemen (*Total Quality Management*)

Total quality management is carried out to meet consumer expectations by improving all quality products and services, besides this strategy is carried out to increase competitiveness and profits obtained by the company. The form of total quality management that has been applied by CV. Gudange Tahu Takwa (GTT) includes: conducting quality planning, conducting quality control, and making quality improvements.

2. Proses *Re-engineering*

The *re-engineering* process on CV. Gudange Tahu Takwa (GTT) is a process that is applied to change business processes as a whole so that the processes of the business become more effective and efficient without any changes to the organizational structure and business process functions of the company. In addition, the purpose of this *re-engineering* process is to make all processes that exist on CV. Gudange Tahu Takwa (GTT) is increasing. On CV. Gudange Tahu Takwa (GTT) has three principles of *the re-engineering process* that has been carried out, namely innovation, *improvement*, and *idea fusion*. The following is a description of the three principles of re-engineering:

1. Innovation

The way that CV does. Gudange Tahu Takwa (GTT) is by "*think outside the box*". MSME *Manufacture* CV. Gudange Tahu Takwa (GTT) redefines new processes or products to replace old processes or products that are considered

ineffective. The form carried out is by changes in packaging that refers to *eco-green packaging and raw materials*.

2. *Improvement*

The way that CV does. Gudange Tahu Takwa (GTT) related to this improvement is to "*think inside the box*". Where CV. Gudange Tahu Takwa (GTT) eliminates the waste of processes or products that are considered inefficient. The form of waste costs that have been successfully reduced is by eliminating the cost of maintaining raw materials and damaged raw materials, namely by applying *reorder points* when ordering raw materials and calculating sales forecasts correctly.

3. *Idea Fusion*

The way that CV does. Gudange Tahu Takwa (GTT) related to this fusion idea is to "*think inside and outside the box*". This method is a combination of the application of innovation and *improvement*, where the company reduces waste of production processes or products that are considered inefficient while redefining old processes that are considered ineffective. The form carried out by the company is by establishing good relationships and communication with suppliers and consumers. Relationships and communication with suppliers are carried out by providing information about the specifications of raw materials needed and the time of purchase according to the calculation of the *re-order point*, so that suppliers have enough time to prepare orders according to specifications, and the company can receive raw materials when raw materials in the company run out, so there is no need for raw material maintenance costs. Relationships and communication with consumers are carried out by ensuring the availability of products when there is demand, the Company strives not to empty products on the market.

3. Environmental Costs

CV. Gudange Tahu Takwa (GTT) is an industry engaged in tofu processing, where in its operational activities it must produce waste, both liquid and solid waste. The solid waste produced is in the form of tofu dregs and liquid waste in the form of viscous liquids separated from the tofu coagulation process or what we usually

know as *whey*, water used for washing and soaking donkeys, and washing water for tofu making equipment. As a form of environmental responsibility, CV. Gudange Tahu Takwa (GTT) has carried out waste treatment where all related costs are included in financial statements as a form of openness and responsibility to *stakeholders*. Waste handling carried out includes:

1) Liquid Waste

Liquid waste from tofu treatment if disposed of directly will cause a decrease in oxygen in the water. If this is left unchecked, it will cause an unpleasant odor and damage the river ecosystem. Handling of liquid waste carried out by CV. Gudange Tahu Takwa (GTT) is by striving to reduce pollution through the manufacture of a Wastewater Treatment Plant (WWTP) with related financing including the cost of repairing Wastewater Treatment Plant (WWTP) leaks, the cost of purchasing sewer pipes, the cost of electricity for the Wastewater Treatment Plant (WWTP), and training costs for employees of the Wastewater Treatment Plant (WWTP).

2). Solid Waste

Handling solid waste from tofu processing is in the form of tofu dregs that are not harmful to the environment. So in handling, CV. Gudange Tahu Takwa (GTT) uses the method of selling or distributing to cattle farmers for their livestock feed. Expenses incurred by CV. Gudange Tahu Takwa (GTT) related to waste treatment on, among others, the cost of procuring cleaning facilities and maintenance of tofu dregs reservoirs.

3). Making wastewater channels far from residential areas

Manufacture of sewer by CV. Gudange Tahu Takwa (GTT) is carried out by making channels far from residential areas with the aim of not polluting water sources. Expenses incurred by CV. Gudange Tahu Takwa (GTT) in the treatment of this sewage channel is the cost of replacing pipes that have leaked.

4). Repairing the environment damaged by waste

Efforts to repair the environment damaged by waste carried out by CV. One of the ways Gudange Tahu Takwa (GTT) is to allocate repair costs for polluted rivers. This is evidenced by the reduction in complaints of local residents regarding water pollution as a result of waste disposal. In addition, there is also a

recording of environmental costs for social communities that has been carried out by CV. Gudange Tahu Takwa (GTT), among others: providing donations for the elderly and orphans, participation in community activities, providing assistance for employees or communities affected by disasters, and providing training and coaching for MSMEs.

5). Reduction of electricity consumption and reduction of paper usage (*paperless*)

The company applies energy saving arrangements, especially in electricity use. The forms of policies in saving electricity are to limit the use of machines and working hours that require electric lighting, so with the set time try to do its maximum capacity. As for the administration, it began to reduce the use of paper. For operational records, one paper can provide information for several parts of the inspection.

2. The Concept of *Triple Bottom Line Method* Collaboration in Measuring the Application of *Green Accounting* and *Corporate Social Responsibility* (CSR)

There are five *Triple Bottom Line* principles that serve as guidelines for business people (*Good Corporate Governance*) related to *Corporate Social Responsibility* (CSR), namely *transparency*, *accountability*, *responsibility*, *independency*, and *fairness which are confirmed into tariffs*.

1. *Transparency*

The principle of *transparency* (information disclosure) on CV. Gudange Tahu Takwa (GTT) is carried out by explaining several *green accounting* strategies ranging from allocating and recording costs into the company's financial statements, and several efforts and processes to maximize the company's profits and obligations that provide information disclosure for stakeholders. The principle of information disclosure has been fulfilled by the implementation of a *green accounting* strategy in the form of providing information to all *stakeholders* about environmental programs and corporate responsibilities.

2. *Accountability*

The principle of *accountability* is carried out by applying *green accounting* to CV. Gudange Tahu Takwa (GTT) which makes the right of *stakeholders* to obtain information about environmental costs for companies and the function of financial

statements clearer. The principle of partial accountability in *Corporate Social Responsibility* (CSR) has been partially fulfilled by the implementation of *green accounting strategies* carried out by CV. Gudange Tahu Takwa (GTT). Where in its application, the green accounting strategy is able to fulfill some of the rights of several *stakeholders*, clarify the company's responsibilities, and clarify the function of financial statements. Employees get clarity of information about financing from cost reports based on activities, banks or sources of capital as well as shareholders get information about the company's concern for the environment from environmental cost reports.

3). Responsibility

The principle of responsibility is carried out by implementing *a green accounting strategy* on CV. Gudange Tahu Takwa (GTT) which allows companies to increase their responsibilities to stakeholders. The principle of accountability has been fulfilled where the company is able to be responsible for the environment, employees, society, and the government with the implementation of the Law on the application of *green accounting* in a company.

4). Independency

The principle *of independency* on CV. Gudange Tahu Takwa (GTT) is carried out by implementing *a green accounting strategy* that makes company owners more confident in stepping up and running a business. This principle has been fulfilled where in its application, the *green accounting strategy* is able to make companies manage their financial statements professionally and the costs reported are relevant.

5). Fairness

The principle of fairness (equality and fairness) on CV. Gudange Tahu Takwa is carried out by implementing *a green accounting strategy* that makes the right of *stakeholders* to obtain information about environmental costs for the company fulfilled. In addition, equality between the company's needs for the environment and society has become more concerned. This principle has been fulfilled by the implementation of *a green accounting strategy* in the form of fulfilling some of the rights of several *stakeholders*, namely by the availability of relevant information about environmental costs incurred by the company. In addition, equality between the company's treatment of the environment and society has become more concerned.

Based on the results of data exposure obtained from interviews and observations conducted in the field, there are several findings as follows:

1. CV. Gudange Tahu Takwa (GTT) implements a *green accounting* strategy which is divided into four categories, namely costs based on activities, total quality management, re-engineering *processes*, and environmental costs.
2. Elements of *green cost accounting* based on activities on CV. Gudange Tahu Takwa (GTT) is implemented by classifying several costs incurred for company operations and including these costs in the company's financial statements.
3. Elements of *green accounting* total management quality on CV. Gudange Tahu Takwa (GTT) is carried out by planning, controlling, and improving quality which then the costs incurred for the process are listed in the company's financial statements.
4. Elements of *green accounting* re-engineering *process* on by CV. Gudange Tahu Takwa (GTT) is applied with three principles, namely innovation, *improvement*, and *idea fusion*. This is different from the *green accounting element* according to Medina Almunawwaroh where the *re-engineering* process uses four principles.
5. Elements of *green accounting* of environmental costs on CV. Gudange Tahu Takwa (GTT) is implemented by recording costs incurred as environmental and social concerns in the company's financial statements.

However, its application is different from the green accounting element according to Medina Almunawwaroh where environmental costs are classified into four components.

1. The principle of *transparency* (information disclosure) on CV. Gudange Tahu Takwa (GTT) is carried out by implementing several strategies regarding *green accounting* ranging from allocating and recording costs into the company's financial statements, and several efforts and processes to maximize the company's profits and obligations that provide information disclosure for stakeholders.
2. The principle of *accountability* (accounting) is carried out by applying *green accounting* to CV. Gudange Tahu Takwa (GTT) which makes the right of stakeholders to obtain information about environmental costs for companies and the function of financial statements clearer.

3. The principle of responsibility is carried out by implementing a *green accounting* strategy on CV. Gudange Tahu Takwa (GTT) which allows companies to increase their responsibilities to stakeholders.
4. The principle of *independency* on CV. Gudange Tahu Takwa (GTT) is carried out by implementing a *green accounting* strategy that makes company owners more confident in stepping up and running a business.
5. The principle of fairness (equality and fairness) on CV. Gudange Tahu Takwa (GTT) is carried out by implementing a *green accounting strategy* that makes the right of *stakeholders* to obtain information about environmental costs for the company fulfilled. In addition, equality between the company's treatment of the environment and society has become more concerned.

CONCLUSION

Application of *green accounting* strategy on CV. Gudange Tahu Takwa (GTT) still does not cover all elements. This is because this MSME is still in the form of a CV which is a business entity that is not yet a legal entity. So that its application is still not optimal like PT where there are regulations that regulate it. However, several elements of *green accounting* have been carried out by CV, Gudange Tahu Takwa (GTT) which is divided into four categories, namely costs based on activities, total quality of management, *re-engineering processes*, and environmental costs. While the elements of *green accounting* in accordance with Medina Almunawwaroh's book there are five categories, where the elements of life cycle design have not been applied to CV. Gudange Tahu Takwa (GTT). Several categories of *green accounting application* on CV. Gudange Tahu Takwa (GTT) is not yet in accordance with theory, namely, the *re-engineering* process and environmental costs. Where the *re-engineering* process applied by CV. Gudange Tahu Takwa (GTT) is based on three principles, namely innovation, *improvement*, and *idea fusion*. This is different from the principle of *green accounting* according to Media Almunawwaroh where the *re-engineering* process uses four principles. While environmental costs have been applied by CV. Gudange Tahu Takwa (GTT) records costs incurred as environmental and social concern in the company's financial statements. However, its application is different from the element

of *green accounting* according to Medina Almunawwaroh where environmental costs are classified into four components.

The implementation of *green accounting strategies in CV.Gudange Tahu Takwa (GTT) has fulfilled the five Triple Bottom Line principles in Corporate Social Responsibility (CSR) although there are several principles that have not been fulfilled as a whole, with the implementation of green accounting strategies accountability principles, independence principles), and the principle of equality and fairness has not been fulfilled as a whole. Where in its application, the green accounting strategy is able to fulfill some accountability principles, namely by fulfilling the rights of several stakeholders, clarifying corporate responsibilities, and clarifying the function of financial statements. While the principle of accountability includes clarity regarding functions, rights, obligations, authority funds, and responsibilities between shareholders, the board of commissioners, and the board of directors. Then this green accounting is still able to fulfill some of the principles of independence, namely the company's independence in managing its financial statements professionally. While the principle of independence includes professional management of the company without any conflict of interest and without pressure or intervention from any party, not in accordance with applicable regulations.*

Based on the conclusions of this scientific work, the researcher gives the following advice: For Academics, From the results of this scientific work, it is expected to add insight and can be used as reference material and information about the analysis of the application of green accounting strategies in realizing *corporate social responsibility*. For MSMEs *Manufacture*, Researchers hope that from the results of this scientific work, MSME *Manufacture* can implement *the correct green accounting strategy in accordance with the elements of green accounting in their companies, as an effort to realize good corporate social responsibility and in accordance with laws and regulations so as to maximize business continuity*. For the Next Researcher, This scientific work is expected to be used as reference material and further studies, related to the same problem. Then it is recommended to add more and wider references so as to provide maximum results.

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