

# Optimization of Sustainable Development Based on Triple Bottom Line Theory

Roki' Khairullah<sup>1\*</sup>, Mohammad Sodik<sup>2</sup>, Hartini Prasetyaning Pawestri<sup>3</sup>

<sup>1,2</sup>Postgraduate Program of Management, Universitas Widya Gama, Indonesia

## ARTICLE INFO

**JEL Classification:**  
J24, M54, O15

**Corresponding Author:**  
Roki' Khairullah  
([rokikhairullah204@gmail.com](mailto:rokikhairullah204@gmail.com))

**Received:** 16-04-2024  
**Revised:** 01-05-2024  
**Accepted:** 20-05-2024  
**Published:** 14-06-2024

**Keywords:**  
Green Accounting, Triple Bottom Line Theory, Sustainable Development

## ABSTRACT

This research aims to analyze the implementation of Green Accounting based on Triple Bottom Line Theory in supporting Sustainable Development in the Bumdes "Sumber Sejahtera" Pujon Kidul Tourism Village. This research uses a qualitative descriptive approach with observation, interviews and documentation methods. Based on the results of interviews and data analysis, in implementing Green Accounting at BUMDes Sumber Sejahtera in its business there is bookkeeping related to social, environmental and economic activities. The efforts made by BUMDes Sumber Sejahtera do not yet reflect true green accounting. However, from the ecological, monetary and social aspects of the activities carried out by the organization, it can be said that they are in accordance with the Triple bottom line form and support Sustainability development.



This work is licensed under a Creative Commons Attribution-ShareAlike 4.0 International License.

## 1. INTRODUCTION

Currently developing countries are faced with achieving the Sustainable Development Goals (SDGs) in the period 2016 - 2030. SDGs have broad and comprehensive goals, accommodate non-governmental elements, and are universal. The SDGs were prepared through a participatory, highly inclusive process by means of consultation with all groups (government, civil society, media, academics, the private sector and the philanthropic community), both from developed and developing countries (SMERU, 2017). The inclusive nature is also reflected in the principle of "no one left behind", no one is left behind/marginalised. The final goal in 2030 of the SDG program is to achieve three main goals, namely: ending poverty, achieving equality, and maintaining environmental quality.

BUMDes is a form of community participation as a whole which was established based on Village Regulations concerning the Establishment of Village BUMs. BUMDes was also established based on consideration of channeling village community initiatives,

developing village potential, management, utilization of village potential, financing and village government assets which were handed over to be managed by BUMDes. BUMDes has clear objectives and is realized by providing necessary services for productive businesses, preferably for village communities who are classified as poor groups, reducing the practice of loan sharks and giving away money. Apart from that, the aim of establishing BUMDes is to create equal business opportunities while increasing community income (Ridlwan, 2014).

BUMDes "Sumber Sejahtera" implements it in accordance with the vision, mission and strategy that the researchers will present in the discussion later. BUMDes "Sumber Sejahtera" also has many business units including village shop units, clean water units, village tourism units, there is also the most famous one, namely the Sawah Cafe unit and many others. Apart from focusing on the BUMDes business unit "Sumber Sejahtera" it also has CSR posts (Coorporate Social Responsibility) which include posts for business development and reserve funds, training, house painting, etc. From the statement above, BUMDes "Sumber Sejahtera" already has goals that are in line with the Sustainable Development Goals (TPB), with the existence of this BUMDes it is hoped that it can end poverty, achieve equality, and maintain the quality of the environment.

Environmental Accounting was created to make decision making easier so that budget and cost management can be managed well. In efforts to preserve the environment, accounting plays a role through voluntary disclosure in its financial reports regarding environmental costs. The accounting system in which there are accounts related to environmental costs is called green accounting or environmental accounting (Aniela, 2012).

According to (Belkaoui, 2000 in Komar, 2004) briefly, Green accounting is basically a combination of financial and non-financial policies, in general making business decisions based on cost analysis and the environmental impact of the business policies implemented. CSR itself is a tool for companies to show their responsibility to the environment from the results they obtain. Through CSR, companies will continuously practice what is called green accounting. Thus, the scope of CSR that operates in the environment can support the function of green accounting itself (Alvinaldi, 2013 in (Erviana, 2017)).

From all the explanations above, this is the reason why researchers use the Triple Bottom Line theory. The idea of a sustainable economy (Sustainable Development) which prioritizes the preservation of nature (the planet) as the source of all resources, the welfare of society or humans (people) and obtaining adequate profits (profit) for the survival of the company (Stephanus, 2015). This is in line with other research which states that the triple bottom line provides the view that, if a company wants to maintain its survival, then the company must pay attention to the "3Ps", apart from pursuing profits, the company must also pay attention to and be involved in fulfilling the welfare of society and actively contribute to maintain environmental sustainability. (Wibisono, 2007 in Hanifah, 2013).

## **2. LITERATURE REVIEW**

### **1) Sustainable Development**

Sustainable development is a development effort that includes economic, social, environmental and even cultural aspects for the needs of the present but does not sacrifice or reduce the needs of future generations. The discussion about "Sustainable Development" or "sustainable development" is actually not something new whether seen globally or nationally.

### **2) Green Accounting**

Bell and Lehman (1999) define environmental accounting as:

"Green accounting is one of the contemporary concepts in accounting that support the green movement in the company or organization by recognizing, quantifying, measuring and disclosing the contribution of the environment to the business process".

Based on the definition of green accounting above, it can be explained that green accounting is accounting which identifies, measures, assesses and discloses costs related to company activities related to the environment (Aniela, 2012).

### **3) Triple Bottom Line Theory**

According to (A.B.Susanto, 2007) theory Triple Bottom Line This confirms that if a company wants to maintain its survival, then the company must pay attention to the "3P" (People, Profit, and Planet). The meaning here is, that apart from pursuing profit (profit), companies must also pay attention to and be involved in fulfilling the welfare of society (people) and actively contribute to preserving the environment (planet). In carrying out its social responsibility, the company focuses its attention on 3 (three) things, namely: profit, planet and people.

### **4) BUMDes (Village Owned Enterprises)**

In a smaller scope, the position of the village as a sphere of government that is closer to the community means that all village operational guidelines outlined by the central and regional governments are important to be available. Efforts to increase welfare are carried out by seeking to develop sources of original village income (PADes). Sources of village income include business entities or village-owned enterprises (BUMDes).

## **3. RESEARCH METHODS**

In this research there is qualitative research, so qualitative research is a type of research that understands and explores the meaning of a number of individuals or groups that originate from social problems. In this research, researchers used a case study research design. Case study research is a series of activities carried out intensively, in detail and in depth regarding programs, activities, events for individuals or groups of people, institutions, agencies or organizations to obtain in-depth knowledge about these events (Rahardjo, 2017). Next, the research location used by researchers is BUMDes "Sumber Sejahtera" which is located in the Pujon Kidul Tourism Village Area, Malang Regency. The reason the researcher chose to research in this place is because the largest BUMDes that is starting to implement green accounting is BUMDes "Sumber Sejahtera".

ThereforeBased on the explanation above, the informants that the researchers took were informants who understood all the activities and understood the finances of BUMDes "Sumber Sejahtera". The data collection technique used in this research is the survey method. This method is a method of collecting data by making direct observations of research objects, namely observation, interviews and documentation.

#### **4. RESULTS AND DISCUSSION**

##### **Results**

##### **BUMDes Profile Sumber Sejahtera**

Village-Owned Enterprises are village business institutions managed by the community and village government in an effort to strengthen the village economy to realize increased welfare of the Pujon Kidul village community. This business institution is a source of strength that encourages the creation of economic productivity for villages based on the village's potential. All or part of the capital is owned by the village through direct capital participation originating from the wealth of Pujon Kidul village.

BUMDes was formed based on the wishes of the village community which was decided through the Village Deliberation (Musdes). In the village deliberation, various decisions were made, starting from naming the BUMDes, forming administrators, determining business units and so on.

The BUMDes of Pujonkidul Village, which was named "BUMDes Sumber Sejahtera" was born in 2015 when Udi Hartoko served as Head of Pujonkidul Village in the first period. The background to the establishment of BUMDes Sumber Sejahtera is based on Village Law no. 6 of 2014 concerning Villages that provide more care from the central government so that villages are more autonomous to manage their own affairs so that independent Villages are formed.

The existence of BUMDes Sumber Sejahtera aims to enable the Pujonkidul Village community to explore the potential that exists in the village in order to improve the economy of rural communities and also to help with national economic improvement programs. Apart from being a social and commercial institution, BUMDes is also an embodiment of productive village economic management which is carried out cooperatively, transparently and accountably.

##### **Informant Description**

This research uses data obtained from observations, interviews and documentation that are directly related to this research. This research uses primary data obtained directly at BUMDes Sumber Sejahtera in March – April 2023. To obtain data and conduct interviews with informants, permits are required in accordance with the provisions of BUMDes Sumber Sejahtera. The subjects or informants in this research consisted of 5 informants to find out how the analysis was implemented Green Accounting based Triple Bottom Line Theory at the Bumdes "Sumber Sejahtera" in the Pujon Kidul Tourism Village. With the five informants and the secondary data that the researchers quoted, they were able to have sufficient information to process. The informant who is the resource person in this research is

someone who is directly related to the research object and is also competent in their field in this research. The personal data of the informants are as follows:

**Table 1.** Informant Data

NO.	NAME	INFORMATION
1	Udi Hartoko (UH)	Commissioner
2	Ibadur Rohman (IR)	President director
3	Ika Nur Rohma (INR)	Administrative Director
4	Anindita Sonia Aizah (ASA)	Staff
5	Nur Ali (NA)	Public

Source: *processed by researchers in 2023*

### Important Statements of Informants

Researchers conducted interviews with informants who were competent and understood the research topic being discussed. The informant had also previously been willing to provide clear information to the researcher. In collecting information, researchers conducted interviews directly at the research object and also online. The information that has been obtained by the researcher will later be collected and then compiled so that it can answer and explain the formulation of the research problem. The following are several important statements explained by informants, including:

**Table 2.** Important statements from informants regarding the implementation of Green Accounting pada Triple Bottom Line Theory

They inform	Question	Important Questions	Conclusion statement
INR	Is there a deed of business establishment?	"BUMDes already has a certificate of establishment of BUMDes from the village government in accordance with regulations and deliberations village."	Based on this explanation, BUMDes is established in accordance with applicable regulations and agreement.
WORK	Do you already have a business license?	"We ourselves do not have a business license because it was not formed by the village regulations and deliberations and finally this BUMDes and its business units were formed."	From this statement, BUMDes does not have a business permit for its business.
INR	How are funds allocated for the Sumber Sejahtera BUMDes environment?	"BUMDes themselves issue subsidies for environmental costs such as transportation of residual waste disposal to TPA (Final Disposal Site) in Singosari, employee salaries and environmental operations"	From this statement, BUMDes has also subsidized funds for the Tourism Area and also for the village of BUMDes Sumber Sejahtera.
WORK	How is waste managed by the BUMDes Sumber Sejahtera business unit?	"We issuing subsidies for environmental costs such as transportation of residual waste disposal to TPA (Final Disposal Site) in Singosari, employee	Based on this statement, BUMDes Sumber Sejahtera has incurred costs for the surrounding environment.

They inform	Question	Important Questions	Conclusion statement
		salaries and environmental operations, originally it was managed by the TPST unit, but because this unit is not yet profitable and is more focused on social matters, BUMDes provides subsidies for this environmental activity so that there is no environmental pollution in the surrounding area BUMDes"	
<b>AND</b>	What are the environmental conservation efforts at Sumber BUMDes Prosperous?	"Our BUMDes itself has made various efforts to preserve the environment in Pujonkidul village and also uses costs that have been budgeted from BUMDes income."	Based on this important statement, BUMDes Sumber Sejahtera has Capable of observing the surrounding environment.
<b>INR</b>	What are BUMDes Sumber Sejahtera's efforts to maintain relations with the surrounding community?	"Our BUMDes often hold training for human resources and the community. The training we provide to the community includes making food and drinks, health products, craft products, etc. Later, from this training, residents are expected to produce a product that can be sold at souvenir centers. "We also have a house renovation program where we as BUMDes act as providers of goods such as providing paint to residents as a form of our CSR towards the community around BUMDes."	Based on this statement, BUMDes really maintains good relations with the surrounding community, with the aim of making the community progress and develop together with the activities held by BUMDes.
<b>INR</b>	What are the forms of social care for the community around the Sumber Sejahtera BUMDes environment?	"We have posts for social care for the community, namely <i>PostCorporate Social Responsibility</i> , Education funding post and human resource development, Social assistance post for poor households, Environmental post."	Based on this statement, BUMDes has created posts as a form of social awareness for the community of the Pujonkidul tourist village.
<b>WORK</b>	Have all CSR posts been realized?	"Originally, we have implemented a lot of CSR programs, but a lot of the documentation has been hidden so we are afraid it will just be a hallucination."	From this statement the program has been implemented but there is a lack of documentation.
<b>INR</b>	What are the sources of income at BUMDes Sumber Sejahtera?	"The business units that are the source of BUMDes income are clean water units, rice field café units, village shop units, village	From this statement, BUMDes has 10 business units source of income for BUMDes.

They inform	Question	Important Questions	Conclusion statement
		tourism units, parking units, agricultural units, paving and brick units, guest house units and center units."	
AND	How are business units managed at BUMDes Sumber Sejahtera?	"The system in the BUMDes itself every month reports all its business results and inputs, but only the net profit. Then the profits generated by the units in BUMDes are input and combined to make 100% and the distribution is 75% to the Village Post PAD and 25% to the BUMDes Management to carry out the 10 posts earlier."	Based on this important statement, business unit management has been regulated systematically and in detail.
INR	What are the financial reports for BUMDes Sumber Sejahtera?	"Most of our human resources, even the main director, are elementary school graduates, therefore the financial reports are made simple and easy to understand by supervisors, BPD, village government, it is still simple, like there is income, there is expenditure and we are still learning."	Based on this statement, it can be seen that there is a lack of human resources who are competent in making financial reports used still very simple.
AND	What achievements has been achieved by BUMDes Sumber Sejahtera?	"We have achieved several achievements in 2022, we won the award as 1st place winner in the BRILLIANT village program"	From this statement BUMDes Pay close attention to progress its economy.

Source: *processed by researchers in 2023*

**Table 3.** Important statements from informants regarding the implementation of Green Accounting in BUMDes Sumber Sejahtera

They inform	Question	Important Questions	Conclusion statement
UH	Have you previously known the term Green Accounting?	"For terms <i>Green Accounting</i> I don't know myself and I just heard it for the first time"	Based on this explanation <i>Green Accounting</i> is still an unfamiliar term.
AND	Has BUMDes Sumber Sejahtera incurred costs for the environment, improving the surrounding environment?	"We ourselves budget for tourist areas, for park areas, parking lots, cafes and village environments through BUMDes posts. "We also budget for tpst because tpst itself is a unit that does not pursue profit."	Based on this statement BUMDes Sumber Sejahtera has incurred costs for the surrounding environment.
INR	What costs are incurred for the environment around the BUMDes so that it does not have a	"BUMDes themselves issue subsidies for environmental costs such as transportation of residual waste disposal to TPA (Final Disposal Site) in Singosari,	From this statement, BUMDes has also subsidized funds for the Tourism Area and also for the village of BUMDes Sumber Sejahtera.

	negative impact on the environment around the BUMDes?	employee salaries and environmental operations"	
<b>WORK</b>	Has the company made efforts to pay attention to the environment around BUMDes?	"Our BUMDes itself has made various efforts to preserve the environment in Pujonkidul village and also uses costs that have been budgeted from BUMDes income."	Based on this important statement, BUMDes Sumber Sejahtera has endeavor in observing the surrounding environment.

Source: *processed by researchers in 2023*

**Table 4.** The informant's important statement regarding the implementation of Green Accounting is based on the Triple Bottom Line Theory

<b>They inform</b>	<b>Question</b>	<b>Important Questions</b>	<b>Conclusion statement</b>
<b>UH</b>	What efforts have been made by BUMDes Sumber Sejahtera in carrying out its activities, so that it has a good impact on the environment? social and profit for BUMDes?	"Our accountability to society is like conducting transparent financial reports, showing results from HR and Finance, observation of the surrounding environment and also carries out development and Empowering the community"	Based on the statement, it can be concluded that BUMDes carries out responsibility so that it can have a good impact on the environment, social and business profits.
<b>AND</b>	What efforts are made by BUMDes Sumber Sejahtera to pay attention to environmental problems?	"Our own BUMDes budget for environmental conservation posts each year is around 5% of the total SHU, so we use 5% of the profits obtained by BUMDes for one year for environmental preservation,"	Based on this statement BUMDes Wealthy Resources has endeavor in preserving the villages around BUMDes Sumber Sejahtera Pujonkidul village,
<b>INR</b>	What are BUMDes' efforts to generate sustainable profits and how to carry out marketing strategies, increase tourism and so on?	"By developing human resources, we do many things. First, we collaborate with universities to develop human resources in marketing, administration, social media, and also environmental awareness. we include tour guide certification (LSP). We have also collaborated with smart villages to provide learning to employees who work and spend 50 million to bring in experts to teach the employees here."	With from this statement, it can be concluded that BUMDes Sumber Sejahtera has made many efforts such as implementing marketing strategies, increasing tourism to generate sustainable profits.
<b>WORK</b>	What are the forms of social responsibility of BUMDes towards the surrounding community?	"In our BUMDes social activities, we often hold training for human resources and the community. The training we provide to the community such as making	From this statement it can be concluded that BUMDes Sumber Sejahtera often holds social activities.

food and drinks, Health products, products crafts, etc.”

Source: *processed by researchers in 2023*

**Table 5.** The informant's important statement regarding the implementation of Green Accounting in supporting Sustainable Development

<b>They inform</b>	<b>Question</b>	<b>Important Questions</b>	<b>Conclusion statement</b>
<b>UH</b>	How to manage costs related to the environment so that BUMDes can carry out sustainable development?	"The system in the BUMDes itself, every month, reports all business activities and then inputs, but only the net profit is deposited, 100%, 50%, 25% depending on the profit in the unit. "Then the profit generated by the units in BUMDes is input into one to become 100% and the distribution is 75% to the Village PAD Post and 25% to the BUMDes Management to run 10 BUMDes posts for the environment, social activities and sustainable development."	Based on this important statement, it can be concluded that the management of costs related to the environment has been regulated with the distribution that has been explained so that BUMDes can also remain carry out sustainable development.
<b>AND</b>	Do development activities, apart from pursuing economic interests, also pay attention to social/community and the environment?	"We definitely pay attention to the environment and social issues. If BUMDes are only profit oriented, no BUMDes will develop, because on the other hand Apart from developing our business, we also have to pay attention to the surrounding environment and also develop the community."	From this statement it can be It was concluded that BUMDes development activities, apart from pursuing economic interests, also paid attention to the social/community and environment of Pujonkidul village.
<b>INR</b>	Does BUMDes make reports containing narrative text regarding CSR activities as well as reports on social and environmental costs?	"I have included all reports regarding activities. "However, our financial reports are still simple so that they are easily understood by supervisors, BPD, village government, they are still simple, such as if there is income and there are expenses and we are still learning."	Based on this statement, BUMDes has prepared a report containing text narratives regarding CSR activities as well as reports on social and environmental costs.

Source: *processed by researchers in 2023*

## **Discussion**

### **Application Green Accounting At BUMDes Sumber Sejahtera**

Green accounting known as environmental accounting which recognizes the costs incurred by an organization for the environment around the area where the organization is established. For businesses that are in direct contact with nature, such as BUMDes Sumber Sejahtera, which operates in-depth nature-based tourism operations, green accounting

nothing new. Companies need to pay attention to the environment if they want society to provide for them legitimacy. Jannah (2014) said that, organizations try to ensure that stakeholder see their activities as authentic. BUMDes tries to obtain authenticity from the local area by implementing programs that are in accordance with local assumptions.

This is also carried out by BUMDes Sumber Sejahtera which focuses on the local environment and communities directly affected by BUMDes operational activities. BUMDes has taken environmental precautions such as planting trees, watering roads and managing waste so as not to damage the environment. The activities carried out by BUMDes Sumber Sejahtera in an effort to preserve the environment apparently resulted in costs for BUMDes; However, these costs will still be incurred by BUMDes because BUMDes are obliged to maintain their environment so that it is sustainable and carry out activities without causing environmental damage. This is the role that green accounting plays in organizations and is a necessary disclosure. Environmental preservation will be carried out by paying costs related to the environment.

Moedjarnako (2013) said that the task green accounting are administrative regulations given to business entities that produce waste so that they can handle the control of pollution and damage to the environment which includes prevention, moderation and healing. BUMDes Sumber Sejahtera's environmental treatment focuses on ecological issues, as a form of responsibility to stakeholders. Implementation green accounting in BUMDes Sumber Sejahtera, based on the environmental activities carried out, it has resulted in environmental costs, but at the same time, BUMDes Sumber Sejahtera still uses conventional bookkeeping in its records.

### **Application Green Accounting Based on Triple Bottom Line Theory**

In operating its activities, it is an undoubted necessity for BUMDes to focus on the impact it will produce, where BUMDes must focus on the current situation, especially the BUMDes assessment framework that is consistent with the existing value framework in the local area at large. The existence of harmony between these value frameworks will certainly influence BUMDes, especially BUMDes gaining legitimacy from the local area as a form of eco-productivity. Setiawan (2016) said that useful business activities are reducing the effect on the environment, saving on the use of assets and expenses at the same time. BUMDes Sumber Sejahtera has implemented this, and profits are still generated to support the sustainability of BUMDes. BUMDes also continues to pay attention to social and environmental issues.

In other words, BUMDes Sumber Sejahtera continues to strive to maximize BUMDes profits (profit) in accordance with the aim of providing maximum benefits for the community (people) and the environment (planet).

Monetary obligations by creating profits for investors are also in accordance with the stakeholder assessment which states that an organization is not a substance that only works for its own good but must provide benefits for stakeholders. Elkington (1997) in Tarigan and Samuel (2014), organizations have obligations to positive and negative consequences that arise from a profit, social and environmental perspective.

In the same language, Investor magazine stated that BUMDes must build relationships with consumers, the government and the wider community (maintaining sustainability) in addition to maintaining relationships with shareholders and providing social assistance. Yuswohady (2008) also said in his article entitled triple bottom line that the thinking behind the idea of the triple bottom line is, frankly, a change in the worldview of business executives from "shareholders-focused" to "stakeholders-focused". With BUMDes, we have shifted from just focusing on making money to paying attention to the interests of related parties (stakeholders) both directly and indirectly. In this way, the task of the business world is becoming greater as an instrument for strengthening the surrounding environmental area and preserving the environment. "Instead of maximizing shareholder profits, business entities should be used to coordinate stakeholder interests, according to Yuswohady (2008).

According to Yuswohady (2008), triple bottom line thinking also tries to place efforts to strengthen local areas and environmental security efforts on essential issues of the organization's general methodology, not on the periphery, not on repair, not on restorative issues. Until now, conventional wisdom held that: collect as many benefits as can reasonably be expected, then set aside a small amount of benefits for social activities and environmental security. With three main concerns, the methodology is unique, since the beginning the organization has verified that three all-encompassing objectives, especially financial, environmental and Social, must be achieved in a harmonious and balanced way so as not to be comprehensive.

**a. Green accounting in terms of planet**

Activities carried out by BUMDes Sumber Sejahtera with the ultimate aim of saving the environment will incur costs, this is where the task of green accounting is presented. Conservation environmental costs borne by BUMDes are listed below:

**Table 6.** List of environmental costs for BUMDes Sumber Sejahtera

No.	Name Environmental costs
1.	Transportation costs for disposal of residual waste to landfill
2.	Employee salary and environmental operational costs
3.	Environmental operational vehicle service costs
4.	Environmental conservation postal costs

Source: *processed by researchers in 2023*

Various organizations, both business and non-business, must have the option to protect nature as a form of ecological obligation. Considering that currently organizations are expected to create profits, they must also focus on friendly and natural obligations. BUMDes Sumber Sejahtera in completing its creation exercise, of course focuses on ecological conservation, this is for the reason that the organization must focus on the value framework that exists within the organization which must be balanced with the value framework that exists in the eyes of the public, so that it has an impact on the existence of BUMDes, functional dependence and leads to productivity. Whether or not BUMDes need to be in an ideal situation when they carry out green bookkeeping, because current bookkeeping practices have limitations, this must be seen from the definition of bookkeeping regulated by the Bookkeeping Standards Board (APB) (Suwardjono, 2002: 6) that:

“Bookkeeping is a miscellany of information and capabilities relating to the intentional initiation, verification, recording, grouping, handling, totaling, checking, deciphering, and provision of reliable and important data covering exchanges and events that, to some extent in what also, from the financial person, who is expected for the administration and activities of an element and for reports that must be submitted later to fulfill the obligations of the trustee and others”.

From this definition it tends to be seen that ordinary disclosure only measures and reveals the monetary position (accounting reports), the organization's monetary presentation (fiscal summary), the organization's monetary behavior through announcements of changes in monetary position (Belkai, 2000 in Sambharakreshna, 2009). Therefore, it can be concluded that making formal reports is the ultimate goal of accounting procedures. However, one of the weaknesses of conventional reporting is that it cannot provide crucial information about BUMDes productivity related to social and environmental factors.*b.Green accounting in terms of people*

Strategic policies that are fair and profitable for workers, community networks and areas where BUMDes carry out their business will greatly influence BUMDes management. BUMDes is not a substance that works only for itself, but must also provide benefits to other groups, for example the environment around the BUMDes. If a BUMDes wishes to be proclaimed as a capable BUMDes, its basic responsibility is to know precisely the impact of its duties, both negative and positive. BUMDes' obligation is to treat workers with morals and courtesy, and provide fair awareness and this has been resolved by BUMDes Sumber Sejahtera by providing wage rates that are in accordance with their abilities and the field they work in every day. When BUMDes workers are activated, the organization does not forget to remember their obligations to the area around the BUMDes. Next are the activities carried out by BUMDes Sumber Sejahtera for the local area.

**Table 7.** BUMDes Sumber Sejahtera activities towards the community

No.	Names of social activities in BUMDes
1.	Community training and empowerment
2.	Education Fund and HR development
3.	Comparative Study with agencies
4.	Regular monthly recitation every Friday
5.	Cleaning the village
6.	Renovation of residents' homes
7.	Donate funds for village anniversary events
8.	Social assistance for underprivileged households
9.	Corporate Social Responsibility

Source: *processed by researchers in 2023*

It is believed that the projects being carried out really want to shape or make life in the local area more prosperous and free. Increased practice that is manageable, imaginative and reliable in working on the essence of human existence. The program fields strengths of need, dynamic collaboration, and honesty from everyone who cares. It is believed that practical projects will shape or make local life more prosperous and free (Rokhim and Widodo, 2009). Likewise, it was revealed that a responsibility must be carried out by a BUMDes to continue to exist and as a criticism between the BUMDes and the climate and local area (partner) where the BUMDes is placed (Aulya et al., 2017). Since its inception, BUMDes Sumber Sejahtera has focused on regions by establishing Regional Improvement as a proactive methodology in anticipating and overcoming various problems that arise due to organizational activities. All Locally Development is a powerful leap forward in limiting conflicts with local culture and financial variations so that harmonious relations with the surrounding local area are maintained.

**b. Green accounting in terms of profit**

Village-Owned Enterprises must still be oriented towards seeking economic profits and BUMDes Sumber Sejahtera which continues to support the sustainability of its business by achieving maximum profits without regard to other rights such as paying environmental costs and helping the community around the company must remain oriented towards seeking possible economic profits. them to continue operating and developing. Companies are encouraged to voluntarily contribute to improving social life and a healthy environment with the Triple Bottom Line Theory. (Muqodim and Susilo, 2013).

**Application of Green Accounting to Support Sustainability Development**

Environmental balance and preservation of its functions and capabilities are normative considerations in environmental management and utilization source one.





Source: Eko Widiyanto (2021)

Figure 2. IDM Pujonkidul Village

## Implications of Research Results

### Theoretical Implications

Implications from the theoretical side of this research which discusses application analysis Green Accounting based Triple Bottom Line Theory in supporting Sustainable Development. It is hoped that later it will be able to increase knowledge, insight and understanding of this research. It is also hoped that this research can be used as input material or a source of reference for academics and researchers who wish to explore or have research cases similar to this research.

### Practical Implications

The implication from the practical side is that the research results can be input for BUMDes Sumber Sejahtera in the Pujonkidul tourist village, related to environmental costs and also social responsibility for the sustainable development of the Pujonkidul tourist village. Because it is beneficial for the community and practitioners in the sustainable development of the BUMDes "Sumber Sejahtera" Pujonkidul tourist village. Apart from that, the benefits for the Pujonkidul village government are to create prosperity in the community, a clean environment and also ongoing sustainable development.

### Research Limitations

In this research there were several shortcomings in finding informants who were willing and able to be interviewed regarding implementation Green Accounting, Triple Bottom Line and Sustainable Development because it is a term they have just heard. The limitations of this research are also due to the busy activities at the beginning of this year at BUMDes because they are in the stage of preparing and improving the accountability report for BUMDes. Therefore, researchers conducted interviews with several informants online. Researchers have also processed data obtained from informants as accurately as possible in order to produce research results that are complex and useful for many parties.

## 5. CONCLUSION

Based on the exploration results found by researchers and supported by previous theories, it is very possible to reason that BUMDes Sumber Sejahtera has incurred costs

for the environment. Waste processing fees, environmental monitoring fees, employee training fees, waste recycling fees, and other environmental activities have been carried out. Thus, the use of green accounting has not been increased because costs caused by the environment are not clearly detailed in the budget summary and are still combined with other costs. This is because BUMDes Sumber Sejahtera still uses a general accounting system which only classifies income and expenditure so that activities towards the environment and sustainability of its builders are conveyed directly to each directorate regarding activities that will be carried out in the future. BUMDes Sumber Sejahtera's environmental expenditure is not as expected, the organization generally incurs costs without knowing a clear direction. Because this is not reflected in the financial reports, it makes these costs invisible, and other costs incurred become hidden. This is because companies actually use traditional bookkeeping, so the costs to the environment are invisible. BUMDes Sumber Sejahtera's understanding of green accounting focuses more on environmental activities than the meaning of green accounting itself, so there is a slight difference between the two. The efforts made by BUMDes Sumber Sejahtera do not yet reflect true green accounting. However, from the ecological, monetary and social aspects of the activities carried out by the organization, it can be said that they are in accordance with the Triple bottom line form and support Sustainability development. However, the efforts carried out by BUMDes should be detailed properly and clearly regarding environmental costs in their financial reports so that they are transparent so that their activities can be seen clearly. As a reason for BUMDes, especially BUMDes Sumber Sejahtera, to fulfill its responsibilities regarding the environment, transparency to stakeholders and furthermore in supporting sustainable development.

## REFERENCE

- A.B.Susanto. (2007). *Corporate Social Responsibility*. Jakarta: The Jakarta Consulting Group
- Aniela, Y. (2012). Peran Akuntansi Lingkungan dalam Meningkatkan Kinerja Lingkungan dan Kinerja Keuangan Perusahaan. *Berkala Ilmiah Mahasiswa Akuntansi Widya Mandala*, 1(1), 375363.  
<https://www.neliti.com/publications/375363/>
- Erviana, I. (2017). ( *Studi pada PT Semen Bosowa Maros* ). Repositori UIN Alauddin Makassar.
- Harahap, N. (2020). *Penelitian Kualitatif*. Sumatera Utara: Wal Ashri Publishing.
- Jannah, R., & Muid, D. (2020). *ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI CARBON EMISSION DISCLOSURE PADA PERUSAHAAN DI INDONESIA ( Studi Empiris pada Perusahaan yang Terdaftar di Bursa Efek Indonesia Periode 2010-2012 )*. 3(2013), 1–11.
- Komar, S. (2004). Akuntansi Pertanggungjawaban Sosial (Social Responsibility Accounting) dan Korelasinya dengan Akuntansi Islam. *Media Akuntansi*, 54–58.
- Rahardjo, M. (2017). Studi kasus dalam Penelitian Kualitatif : Konsep dan Prosedurnya.

Malang: UIN Malik Ibrahim Malang.

Ridlwan, Z. (2014). *Urgensi badan usaha milik desa (bumdes) dalam membangun perekonomian desa*. 424–440.

Stephanus, D. S. (2016). *Triple Bottom Line: Menggagas Bisnis dan Aktivitas Ekonomi Yang Bertanggung Jawab Pada Bumi, Manusia Dan Entitas Ekonomi*. 1–15.

Suryahadi, A. dkk. (2017). Dari MDGs ke SDGs : Memetik Pelajaran dan Menyiapkan Langkah Konkret. *Buletin SMERU Research Institute*, 2(2), 1–39. [www.smeru.or.id/sites/default/files/publication/news201702.pdf](http://www.smeru.or.id/sites/default/files/publication/news201702.pdf)

Yuswohady. (2008). *The Bottom Line*.

<https://www.yuswohady.com/2008/10/24/triple-bottom-line/>