ABSTRACT

Rinanda Dwifibrisa PW. 2014, THESIS. Title: “Analysis Application of Environmental Accounting and Presentation in Financial Statements (Study on Tofu Industry H. Makhrus)”

Advisor : Yuniarti Hidayah SP, SE., M.Bus., Ak., CA

Key words : Environmental Accounting, Cost Presentation Environment, Environmental Financial Statements.

Environmental accounting became away for companies to identify and reveal aspects the environment. This study aims to determine how is the application of environmental accounting in a business sector that produces a large environmental impact, and how the environmental costs of the company's in financial statements are presented.

This study was conducted using a descriptive qualitative research design. Data is collected from observation and interviews with the factory owners and the surrounding community who incurred the direct impact of waste generated. The research objek is tofu Industry of H.Makhrus which has an effort to manage toxic waste.

The results showed that that environmental accounting practices conducted by the tofu industry of H.Makhrus limited environmental expenses for the maintenance and management of toxic waste. The environmental costs are presented in a simply presentation without making separated Environmental cost report.