

## Factors Affecting the Application of Green Accounting in Endek Craft SMEs in Klungkung Regency, Bali Province



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**ABSTRACT:** Culture and the environment greatly affect the types of products sold by SMEs, Klungkung Regency is one of the areas producing Balinese woven fabrics, namely endek, endek fabric is the main commodity that is the flagship product of the Province of Bali. Law No. 23 of 1997 stipulates that every business entity and person carrying out commercial economic activities must be able to carry out environmental care. Green Accounting is an accounting activity that includes and calculates the costs of prevention and costs caused by the operational activities of a company that directly or indirectly affect the surrounding environment and is not only limited to nature, but also customs, social and community life in general. This type of research is a descriptive qualitative research located in Klungkung Regency, Bali Province. The sampling technique used in this study used a stratified random sampling technique. The data used in this study are primary and secondary data. The analytical technique used in this research is to make observations, interviews, and documentation of activities. The criteria used to check the validity of the data are: 1.Credibility, 2.Transferability, 3.Dependability, 4.Confirmability. The results showed that most of the *endek* handicraft SMEs in Klungkung Regency, Bali Province did not understand and apply green accounting in their business activities, this is because the businesses owned by respondents are on average small businesses that are still managed traditionally, although there are several businesses. Large professionally managed. However, most business actors understand the concepts of accounting and green accounting in different terms, which are associated with Balinese culture, namely *punia*.

**KEYWORDS:** UKM, Green Cost, Green Accounting.

### I. INTRODUCTION

Small and medium enterprises (SMEs) are one form of business that is able to survive in times of crisis and become the livelihood of the population in Indonesia. Culture and environment greatly affect the types of products sold by SMEs, SME products are usually still produced traditionally using simple equipment, so there are many factors that cannot be managed by business owners, including marketing, accounting, and the environment (Saputra et al., 2021). Klungkung Regency is one of the areas producing Balinese woven cloth, namely endek, endek cloth is the main commodity that is the superior product of the Province of Bali because it has historical, artistic, and cultural values so that it is widely traded for own use, as well as souvenirs. In the manufacturing process, many craftsmen cannot manage their production waste, so that it will be directly discharged into nature without being processed first, which will cause environmental pollution. The costs calculated in the process of making endek cloth are only the costs of purchasing materials, packaging, and labor, without taking into account environmental costs (Lee, 2009; Pedroso et al., 2020; Saputra et al., 2021).

In research conducted by Usvita (2015), innovation is needed in small and medium business activities due to the high level of competition and the digital era that requires entrepreneurs to be able to create products that not only have economic selling value, but also have a high responsibility towards the environment (Ahmad et al., 2020; Moon et al., 2019). Surroundings, so that the concept of green product and green accounting emerged which is still not widely understood by the industry, especially SMEs (Malesios et al., 2020; Nestle et al., 2019; Piliandani et al., 2020). According to Rahanata (2017) in his research, it is stated that innovation in creating environmentally friendly products can increase labor productivity because the inclusion of workers in these activities can make a person feel useful for customers and the environment. (Saputra et al., 2020; Sara et al., 2021) Dewi (2016) in her research shows that the larger and more professional a business is, the higher its awareness of the resulting environmental

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impact. Most businesses that are classified as small and medium enterprises do not carry out environmental maintenance activities because the profits generated from their business will be prioritized as capital and salary costs. So that in the financial records, there will be no waste management costs, environmental management costs, and corporate social responsibility costs. Research conducted by Chasbiandani (2019) states that the level of company profitability will increase if the company is able to understand and implementing green accounting in its business activities. This is based on the fact that consumers are becoming more and more aware and sensitive to environmental issues, so that consumers will be happier to make purchases of environmentally friendly products. With so much information circulating about environmental damage carried out by businesses, especially those in the textile sector, it is deemed necessary for manufacturers to create environmentally friendly products and be aware of the importance of including environmental maintenance costs in their business activities.

### II. LITERATURE REVIEW

In PP No. 47 of 2012 it is stated that every company has a social responsibility for the environment in which it runs its business which is a follow-up to the Law on Limited Liability Companies. 40 of 2007. The law states that every company has social and environmental responsibilities that run its business in related fields and utilize natural, social and cultural resources (Lindrianasari, 2007).

Other laws and regulations related to environmental conservation include:

1. Law No. 23 of 1997 concerning Environmental Management. This law stipulates that every business entity and person carrying out commercial economic activities must be able to carry out environmental maintenance, conservation, and development of green land that provides benefits to the surrounding community.
2. Law No. 25 of 2007 concerning Investment. This law stipulates that every business entity that makes investment must also invest in environmental care and preservation of the environment around the place where the business is carried out.
3. Bank Indonesia Regulation No. 7/2/PBI/2005 concerning Determination of Asset Quality Rating for Commercial Banks. In this regulation regarding the provision of capital, capital may only be given to companies that are able to be responsible for each of their activities towards the environment, including environmental conservation, waste management, and utilization of production waste materials.

Green Accounting is a concept that developed in Europe in 1970. Green Accounting is an accounting activity in collecting, analyzing, preparing, and calculating reports on company environmental data related to finance with the aim of minimizing the negative impact caused by companies on the environment (Aniela, 2012). Green Accounting is an accounting activity that includes and calculates the costs of prevention and costs caused by the operational activities of a company that directly or indirectly affect the surrounding environment and is not only limited to nature, but also customs, social and community life in general (Deegan, 2013; Ng, 2018; Saputra et al., 2021). Green accounting is one of the company's steps in helping to increase awareness and become a solution to environmental problems, the company's presence in an area must be a supporting factor for the environment, and not the other way around. With the application of green accounting, companies will be asked to take into account efficient costs in energy use so that they have a smaller negative impact on the environment (Di Salvo et al., 2017; Spence et al., 2013).

In a study conducted by Burhany (2014) it was stated that the application of green accounting in Indonesia has not been effective because of the lack of information and awareness about the importance of environmental care for companies, but the results of this study show the potential of companies in Indonesia to be more aware and care about the environment. This is shown by increasing consumer perceptions of environmentally friendly products, high employee performance. When the company seeks to carry out maintenance of the surrounding environment, including the company, by cleaning, providing green land for employees to rest, and replacing fuel efficiency with renewable materials in producing product.

According to Sumodiningrat (2007), small and medium enterprises (SMEs) are business activities that have the following characteristics: (1) run by family or colleagues without separating managerial activities and family relationships; (2) use workers who come from family, colleagues, friends, and oneself; (3) using their own capital, and rarely borrowing capital from banks or other financial institutions, (4) most of them are not yet legal entities and have a relatively low entrepreneurial spirit. According to Law No. 9 of 1995 concerning small and medium enterprises, SMEs are people's economic activities that have a maximum annual income of one billion and a wealth of not more than two hundred million rupiah. According to the Central Bureau of Statistics of Indonesia, small and medium enterprises have a maximum of 100 workers and empower families or the surrounding community more. Empowerment of the surrounding community by small and medium enterprises is an obligation so that the

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existence of the business is able to become an economic strength in the region. Empowerment is not only in the form of providing employment opportunities, but also improving self-quality in the form of skills, tenacity, and ability to increase one's own potential.

According to research conducted by Sukaatmadja (2017), he found that product innovation had a positive and significant effect on the application of green products in wood carving craft SMEs in Ubud District, Gianyar Regency. The study explains that the more waste that can be managed and utilized in the production process, the higher the sales of its products, because production waste can be converted into new products that have economic value. By innovating environmentally friendly products, the application of green accounting in business will be higher. This means that the more frequent innovations related to green products are carried out by the company, the better the application of green accounting to business activities that are able to include environmental costs.

Green innovation not only focusing on environmentally friendly products, but also focusing on community norms and habits in carrying out activities that have less negative impact on the environment. According to Reuvers (2015) green innovation is the process of developing and improving a type of product that is renewable and has a significant reduction in adverse impacts on the environment. The creation of this product includes being able to create energy savings, implementing waste recycling, reducing pollution, and resource efficiency. In the province of Bali, people know the concept of Tri Hita Karana, namely the relationship with God, the relationship with nature, and the relationship with fellow humans (Saputra et al., 2021). This concept should be able to be applied by entrepreneurs and people who carry out economic activities in Bali.

### III. RESEARCH METHODS

The type of research in this study is descriptive qualitative research using primary and secondary data collected through observations and published data as a reference. This qualitative research focuses on the observation of the respondent's behavior which is directly recorded in the report and then analyzed so as to obtain a temporary hypothesis which will then be seen in the pattern and direction of the answer (Saputra, Pradnyanitasari, et al., 2019). The results of the observations in this study are in the form of written and spoken words which are summarized through phenomena that actually occur in the field, including pictures, and generalized and grouped numbers from all respondents. In this qualitative research, the process of carrying out research is prioritized, the interview method used is in-depth and structured interviews so that respondents only need to provide information related to the variables studied, so as to save time in data collection. The results of this study describe the factors that influence the application of green accounting in endek SMEs in Klungkung Regency, Bali Province (Mariyatni et al., 2020; Saputra et al., 2022).

This research is located in Klungkung Regency, Bali Province. Klungkung Regency was chosen as the research location because Klungkung Regency is a center for endek production in the Bali area, although there are several districts in Bali Province that can produce endek crafts, but to save research costs, it is necessary to focus on research areas. Klungkung Regency was also chosen as the research location because most of the people who work as endek craftsmen still maintain their traditions and business until now, so that the endek handicraft products produced are different from those made in other areas in Bali Province (Petraşcu & Tieanu, 2014; Sujana et al., 2020). The subjects in this study were informants who were willing to voluntarily become respondents in this study. Subjects are people who live, work, and earn a living as an endek cloth craftsman in Klungkung Regency. The sampling technique used in this study used a stratified random sampling technique. Samples will be taken by strata or percentage level from 4 sub-districts in Klungkung Regency, then will be grouped according to the amount of business owned by the endek craftsmen. The owners of endek handicraft SMEs that are sampled in this study are SME owners who voluntarily become informants without any coercion and pressure (Malesios et al., 2020). Then it will be grouped according to the amount of business owned by the endek craftsman. The owners of endek handicraft SMEs that are sampled in this study are SME owners who voluntarily become informants without any coercion and pressure. Then it will be grouped according to the amount of business owned by the endek craftsman. The owners of endek handicraft SMEs that are sampled in this study are SME owners who voluntarily become informants without any coercion and pressure (Ahmad et al., 2020).

The data used in this study are primary and secondary data. Secondary data in this study were obtained through the Central Bureau of Statistics of Klungkung Regency regarding the number of endek craftsmen in Klungkung Regency, as well as related data in similar studies obtained through the results of previous research. While the primary data in this study is data obtained through structured and in-depth interviews conducted by visiting each respondent who became the sample in this study. The actions of the informants in this study were purposive in accordance with the design of questions and statements that were prepared to

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find out what factors influence the use of green accounting in endek SMEs in Klungkung Regency, Bali Province. This research begins by visiting the research location in Klungkung Regency to meet informants, namely endek craftsmen, who will then help map the respondent's conditions and problems that occur in the field, so that problems can be formulated that can be used as objects in this research. The researcher then introduces himself and conveys the purpose of the research to be carried out, so that the respondent will provide assistance in accordance with the research objectives. After doing this, data collection will then be carried out starting with observations, interviews, documentation, and the preparation of conclusions that can be obtained after the implementation of research activities (Saputra et al., 2019).

The first analysis technique is descriptive analysis. This technique begins by looking at the attitudes of endek craftsmen when conducting interviews carefully, whether the answers from the average craftsmen are the same, or forming a pattern that describes the condition of endek SMEs in Klungkung Regency. Then proceed with what problems are faced by the endek craftsmen, in this study the problem that wants to be seen is whether endek SMEs in Klungkung Regency understand and apply green accounting in their business transactions (Thornton, 2013). From the results of observations and interviews, the variables and objectives of this study will be able to be described more clearly to see the factors that influence the application of green accounting in Klungkung Regency, Bali Province (Brand, 2020; Saputra et al., 2021). The second analysis technique is to make observations, interviews, and documentation of activities. Observations are made by seeing whether the endek craftsman SMEs already have financial records in their business transactions, then it will be investigated further whether the financial records have recorded the costs of the resulting impact on the surrounding environment. After the data was collected, in-depth and structured interviews were conducted with the respondents, whether the respondents were aware of the impact resulting from their business activities, and to find out the respondents' understanding of the application of green accounting in business activities. The third analytical technique carried out during interviews with informants is to sort out the data needed and in accordance with research needs, data that are not directly related to the interview's content are used as supporting data in the process of presenting data, both verbal and written data, as well as photos and videos of activities (Garrigós-Simón et al., 2005; Saputra, Anggiriawan, et al., 2019). After the interview, verification is carried out, looking at the pattern of answers, and drawing hypotheses which are then compiled to build a conclusion. The criteria used to check the validity of the data are by:

- 1) Credibility, The function of the degree of trust is to see if this research is credible and can be trusted by checking the truth of the data with the data on previous research, so that it can be seen whether the data is consistent, shows a pattern, and is related to the theory that is the reference in this study. The technique used is triangulation, which is matching various recorded records according to the use of data sources, methods, and theories in similar studies that are used as comparisons in this study.
- 2) Transferability, the function of the research is to transfer all independent information from the respondent to the researcher. This process requires researchers to match whether the data obtained from research activities are data that describe the actual situation, so that the conclusions obtained will be able to become an illustration of how to solve problems that occur in the field.
- 3) dependability, in this study, dependence is to see how far the answers from respondents to the final results of the study, whether the answers from respondents affect the final results of conclusions drawn by researchers during data collection activities to the process of drawing conclusions.
- 4) Confirmability, in this qualitative research, it will be very important to confirm the objective of the research. Researchers will review in more detail about the origin of the data, logic, theory, and the degree of accuracy that is tolerated in this study, so that this research is no longer subjective, but has become an objective research.

## IV. RESULTS AND DISCUSSION

The results of the research carried out provide an illustration that SMEs in endek craft are aware of the dangers generated from textile waste that is disposed of directly into nature. However, endek craft SME actors in Klungkung Regency are of the opinion that there is no place to dispose of or process the waste, so that SME players only manage the traditional disposal of the waste (Perdana et al., 2020; Poll, 2015). Limited information on how to properly manage waste also affects the behavior of textile consumers in managing residues from their businesses, however, endek craft SMEs in Klungkung Regency believe in the concept of coexistence with nature in accordance with the beliefs of the Balinese people, so that what is really needed to increase awareness and concern about the environment is education about business waste management. After SME actors know about the importance of awareness to protect the environment, SME actors will be aware of the costs that must be paid added to its business activities, namely green costs which include making the costs of managing and using fuels that are more environmentally

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friendly (Kalkhouran et al., 2015; Rafiq et al., 2020). This is in line with the opinion of one of the research respondents in the interview, namely:

"I am aware of maintaining cleanliness, but when it comes to processing waste I don't know where to dispose of it, because there is no place and I can't process it myself, unless all my friends here can make a place to accommodate their waste, then I will take the waste there too, but from now on I tried to buy tools and spent more money to build a proper waste disposal site, and even then other entrepreneurs had to join in as well." (An interview with Komang Ayu's mother on February 16, 2022)

Green innovation is the cost of environmentally friendly innovation that must be taken into account by companies, especially companies whose products produce waste that is directly related to natural conditions. In this study, most of the SMEs in endek craft in Klungkung do not understand what green innovation is, because according to SMEs, environmental costs are the responsibility of the government (Saputra et al., 2021). The innovations made by SMEs are only limited to product forms, promotions, and innovations in textile machines, but not in product materials, the endek product materials used are materials that are not yet environmentally friendly, and pollute nature in the production process (Ying et al., 2011). Incur costs of environmentally friendly product innovation if there is support from material suppliers, which use environmentally friendly materials,

"When it comes to innovation, I understand, but the innovation is in the motifs and colors of the fabric, when it comes to materials, most of the ingredients are not from Bali. But there are some materials that are said to use natural ingredients and natural coloring. Later, for example, if there are a lot of people, I will try to order fabrics with natural and environmentally friendly materials, but the price is more expensive." (Results of interview with Mrs. Sudarmini on February 16, 2022)

The results showed that most of the endek craft SMEs in Klungkung Regency, Bali Province do not understand and apply green accounting in their business activities, this is because the businesses owned by respondents are on average small businesses that are still managed traditionally, although there are several businesses (Law et al., 2016). Large professionally managed. This causes SMEs to have no financial records, and do not apply accounting in their business, let alone apply green accounting. However, most business actors understand the concepts of accounting and green accounting in a different understanding, which is associated with Balinese culture, namely *punia*. Business actors understand the simple recording of transactions in business, then related to green accounting, business actors make allowances for a small portion of their business profits that will be used for environmental conservation, so the thing that can be done is to provide an understanding based on the experience that has been done by small and medium enterprises in Indonesia (Widiastuti et al., 2015). Klungkung Regency. This is in accordance with what was conveyed by one of the respondents as follows:

"I, as an endek fabric maker here, actually makes a record of purchasing cloth materials, I also make sales records, how much of my cloth is sold, every month I join *mepunia* in the *banjar*, that means I leave my money to be used to take care of the village so that the village is beautiful, *mepunia* that means donating to village activities, maintaining cleanliness so that it is beautiful. If it's green accounting, I don't understand, but if my expense records are included in fees, I've done it, the difference is yesterday I used my personal money, now after I was given the information, I took it from my cloth sales money." (Results of interview with Wayan Sekerti's mother on February 16, 2022)

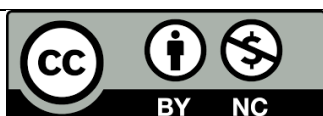
### V. CONCLUSION

The conclusion in this study is that the potential for endek cloth business in Klungkung Regency, Bali Province must be able to be utilized and developed as a unique socio-cultural selling point that only exists in Bali Province. The thing that needs to be changed is the independence of materials for endek fabric products, if SME actors can produce their own endek fabric staples, then SME actors have more control over what types of materials are more environmentally friendly and have a smaller negative impact in their production activities. Education about green costs or environmental maintenance costs is also very necessary so that entrepreneurs think better about their rights and obligations as entrepreneurs. Awareness of the importance of protecting the environment can be started by implementing green accounting in the SME business. The problems faced by endek handicraft SMEs in Klungkung Regency are that they have not included green costs and do not understand the application of green accounting so that business and the environment are both sustainable. With the application of green accounting in SMEs, it is hoped that they will be able to create entrepreneurs who always have a good impact on society, not only from an economic perspective, but also from a natural, social and cultural perspective.

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