

**IMPLEMENTASI *ENVIRONMENTAL AWARENESS*,
ENVIRONMENTAL INVOLVEMENT, *ENVIRONMENTAL
REPORTING*, DAN *ENVIRONMENTAL AUDIT* TERHADAP
CORPORATE SOCIAL RESPONSIBILITY
(Rumah Potong Ayam Tri Susanti)**

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ABSTRAK

Penelitian ini bertujuan untuk mendeskripsikan penerapan *Corporate Social Responsibility* (CSR) berbasis *Environmental Awareness*, *Environmental Involvement*, *Environmental Reporting*, dan *Environmental Audit* pada Rumah Potong Ayam (RPA) Tri Susanti. Penelitian ini menggunakan metode kualitatif dengan sifat deskriptif. Pendekatannya menggunakan sumber data primer yang diperoleh langsung dari observasi dan wawancara serta data sekunder berupa dokumen laporan keuangan. Hasil penelitian yang dilakukan menunjukkan bahwa penerapan CSR pada RPA Tri Susanti belum dilaksanakan sepenuhnya, tetapi beberapa aspek dalam tahapan penerapan sudah dilakukan. *Environmental Reporting* pada RPA Tri Susanti masih dilakukan dengan cara menyajikan biaya lingkungan sebagai beban di luar usaha dan mengurangi laba perusahaan pada Laporan Laba Rugi. Pada penelitian ini peneliti telah melakukan perbaikan pada laporan keuangan terkait pencatatan biaya CSR pada RPA Tri Susanti. Dengan adanya perbaikan dalam pencatatan laporan keuangan, pelaku usaha merasa terbantu karena dapat digunakan untuk memperbaiki penerapan *green accounting* berbasis *Environmental Awareness*, *Environmental Involvement*, *Environmental Reporting*, dan *Environmental Audit* agar tercipta usaha berkelanjutan yang ramah terhadap lingkungan.

Kata Kunci: Akuntansi Hijau, Tanggung Jawab Sosial Perusahaan, Lingkungan

***IMPLEMENTATION OF ENVIRONMENTAL AWARENESS,
ENVIRONMENTAL INVOLVEMENT, ENVIRONMENTAL
REPORTING, AND ENVIRONMENTAL AUDIT ON CORPORATE
SOCIAL RESPONSIBILITY (Tri Susanti Chicken Slaughterhouse)***

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ABSTRACT

This research aims to describe the implementation of Corporate Social Responsibility (CSR) based on Environmental Awareness, Environmental Involvement, Environmental Reporting, and Environmental Audit at the Tri Susanti Chicken Slaughterhouse (RPA). This research uses qualitative methods with a descriptive nature. The approach uses primary data sources obtained directly from observations and interviews as well as secondary data in the form of financial report documents. The results of the research conducted show that the implementation of CSR in RPA Tri Susanti has not been fully implemented, but several aspects of the implementation stage have been carried out. Environmental reporting in RPA Tri Susanti is still carried out by presenting environmental costs as expenses outside the business and reducing company profits in the Profit and Loss Report. In this research, researchers have made improvements to the financial reports related to recording CSR costs in the Tri Susanti RPA. With improvements in recording financial reports, business actors feel helped because they can be used to improve the implementation of green accounting based on Environmental Awareness, Environmental Involvement, Environmental Reporting and Environmental Audit in order to create sustainable businesses that are friendly to the environment.

Keywords: *Green Accounting, Corporate Social Responsibility, Environmental*