GREEN CONSTRUCTION-BASED ENVIRONMENTAL ACCOUNTING ON HOTEL DEVELOPERS IN BALI

Ayu Agus Tya Ningsih,
Endang Sri Andayani,
Helianti Utami

ABSTRACT

Construction developer services (developers) are making new inroads with the application of green construction to minimize environmental damage. PT.BPS has been known as a company that has gone public in Bali. They have reported their environmental social responsibility through a green contruction implementation program. The purpose of this study to analysis, how can practice the recognition, measurement and disclosure of environmental costs at PT.BPS responds to coersive, mimetic and normative isomorphism from the environment of a hotel development project. The researcher wants examine related to how environmental accounting in PT.BPS starts from identification, recognition, measurement and assessment, as well as reporting comparable to institutional theory. This research is a qualitative research. The data is collected through interview, observation and documentation at PT. BPS. In some previous studies, there were many problems related to environmentally friendly buildings, yet they looked more at the technical aspects such as Daniel (2013), Izvekova (2015), and Bansal (2017) all led to the technical application of green buildings that were environmentally friendly. The aim of the researcher wants to examine the related ways in which environmental accounting in PT. BPS starts from recognition, measurement and assessment, and reporting of comparison with institutional theory. The results showed that PT. BPS carried out the concept of green construction in accordance with the existing guideline in the government as stated in the Permen PU No. 2 of 2015, AMDAL No. 27 of 2012, and also PT Law No. 40 of 2007. Then they also used consulting and conducting a comparative study to the area around the project, the level of professionalism of PT. BPS is also indicated by the existence of ISO 14001 certificate and also proof of reporting of financial statements in accordance with PSAK No. 1 of 2017.

Keywords: Green Construction, Environmental Accounting, Environmental Costs, Institutional Theory

INTRODUCTION

The number of construction developments has a positive and negative impact on the country of Indonesia. From the positive side, it is clea r that economic development can increase employment so that it can reduce unemployment, on the other hand, economic development can also have a negative impact on the preservation of nature and the environment. Examples of some of the most common construction cases are air pollution, floods, and road damage.In order to minimize environmental damage and environmental preservation, construction developers (breakers) are making new inroads by applying green construction. This concept encourages companies to pay more attention to environmental management, waste management efforts, and can optimize their industrial social responsibility (Sari et al, 2013; Pratiwi, 2014).

The concept of green construction was chosen because it emphasizes the balance between short-term benefits to long-term risks, with forms of business that do not damage the health, safety and welfare of the future. Many researchers revealed the development of green development but highlighted more from a technical point of view, such as Izvekova (2015), Ahn (2016), Bansal (2017) related to system development, design and technology to use green construction also began to develop in many worlds and nvironmentally friendly green development for sustainable development. While the Accounting concept itself, such as recognition and measurement related to construction costs, has not yet been raised.

The concept of green construction from the financial side will increase the amount of costs incurred by the company. In accounting, problems related to losses arise when the benefits obtained are not comparable to those issued. Therefore, from that environmental accounting is done in the application of green construction as a control to manage finances in terms of social and environmental accountability accounting in the company. Environmental accounting is a control of corporate social responsibility in the form of calculating the company's environmental costs so as to minimize environmental impacts that occur in the corporate environment. There are laws and regulations that have been issued by the government regarding environmental pollution. One of them is Law No. 40 of 2007 concerning limited liability company article 74 paragraph 1, then reporting social and environmental responsibility in Indonesia is also regulated by IAI (Indonesian accountant association) written in Financial Accounting Standards (PSAK) no.1 in 2017. In addition, the government also regulates Environmental Impact Analysis (EIA) is Government Regulation No. 27 of 2012 concerning "Environmental Permits".

In line with these government regulations, Institutional theory also mentions that Institutions are social structures that have attained a high degree of resilience (Scott, 1995). According to Scott (2001) "Organizations came to be seen as being more than productive systems: they are cultural and social systems". Institutional theory explains that the organization is a social structure that is influenced by social and cultural systems, and therefore, the development of the era demands a process of change in the organization itself to be better. In institutional theory, there are three processes of organizational change adjustment that are coercive isomorphism which is the process of adjusting to similarity by means of "coercion". Mimetic isomorphism is the

process by which an organization mimics other organizations that are successful in one field, even though imitating organizations do not know exactly why they are imitating, not because of encouragement to be more efficient. And normative isomorphism is often associated with professionalization and captures normative pressures that arise in certain fields (Dimaggio and Powel, 1983; Scott, 2008; Meyer, 2007; Carvalho et all, 2017).

One of the implementations of institutional theory can be seen from PT. BPS. Currently PT. BPS is building a hotel in the Seminyak area of Bali. The project has been carried out since 2014 and until now the hotel development project is still on going. On the other hand researchers want to reveal how the environmental costs that occur in the environment of hotel development projects in the context of Green Construction-based Environmental Accounting at PT. BPS and linking it with institutional theory that had not been done before by previous researchers From several studies, as explained above that previous researchers were more directed to the technical aspects of how green buildings are made with applications that are environmentally friendly, here the difference is that researchers focus on one construction field by examining more deeply the costs incurred in the implementation of hotel construction in PT.BPS then how the costs are used in the implementation of green construction.

This research gap is known that environmental accounting is a topic that needs to be investigated. In terms of accounting related to accounting treatment in identifying recognition, measurement and disclosure of environmental costs that occur in the environment of development projects on a green construction basis, it has never been done by responding to Institutional theory as a theoretical basis. Thus, here the researcher wants to fill the gap by examining green construction-based environmental accounting in a hotel development project in Bali with a developer, PT. BPS. From the description of the context of the research, researchers are interested in conducting research with the title "**Green Construction-Based Environmental Accounting on Hotel Developers in Bali**".

LITERATURE REVIEW

1. Environmental Accounting

Environmental issues are no longer a new issue. Environmental issues are increasingly interesting to study along with the technological and economic development of each country. The rapid development of this concept is based on the many pressures from non-governmental institutions as well as the increasing public awareness that urges companies to implement environmental management that is not only for industrial activities to gain profit. The importance of environmental accounting basically requires full awareness of companies and other organizations that have benefited from the environment (Iksan: 2008).

Even in Indonesia, companies have been required to implement social and environmental responsibility disclosures in accordance with Law Number 40 of 2007 concerning Limited Liability Companies. However, currently the application of environmental accounting has not been specifically regulated in accounting standards, meaning that the presentation of environmental information in the company's annual report is still optional for each company. According to the Basic Framework for Preparation and Presentation of Financial Accounting Standards, IAI (Indonesian Institute of Accountants) is explained in PSAK No.1 2017.

Environmental accounting looks at accounting practices of companies or government institutions in incorporating environmental costs. Environmental costs are impacts that arise from the financial and non-financial aspects that must be borne as a result of activities that affect the quality of the environment (Ikhsan: 2008). The elements contained in environmental accounting include environmental costs, environmental conservation benefits and economic benefits from environmental conservation activities (Ikhsan: 2008). In line with what Jasch (2002) stated, the main focus of environmental management accounting is the measurement of total annual environmental expenditure and also waste disposal, protection and management of the environment.

1.1 Environmental Costs

Environmental costs are the effects, both monetary and non-monetary, which occur by the results of the company's activities that affect the quality of the environment (Ikhsan, 2008). The definition of environmental costs includes all the most tangible costs (such as waste) to measure uncertainty (Ikhsan, 2008). Environmental costs are basically related to production costs, processes and systems or important facilities for better management decision making (Ikhsan, 2008).US EPA also mentioned that the costs incurred in the company can be divided into several groups:

- ***Conventional Costs***
- ***Potentially Hidden Costs***
- ***Contingent Costs***
- ***Image and Relationship Cost***

1.2 Accounting Treatment Steps for Environmental Costs

Before allocating funding for the management of environmental impacts such as waste management, environmental pollution, air pollution, sound pollution and other social effects, companies need to plan the phase of recording the financing. These stages are carried out so that the planned budget allocation for one accounting period can be applied effectively and efficiently (Mulyani, 2013). Grouping in the environmental analysis stage as specified in the 2017 Financial Accounting Standards (PSAK) statement includes the following:

a) Identification

According to PSAK 2017, the identification process is the implementation of activities arising from an entity, usually in the form of expenses that must be incurred or reduced assets. The first time the company will determine the costs for managing the externality cost that may occur in its business operations is to identify the negative impacts (Hadi, 2012). According to Hidayatuloh (2012), each of the existing environmental costs is identified and classified by the company differently from

the cost of environmental accounting. This makes it easier for management to focus more on determining decisions. Ikhsan (2009) also mentions that the accounting system specifically classifies costs in the form of material and labor costs, manufacturing costs or factory overhead costs (operating costs other than direct material and labor costs), sales costs, general and administrative costs, research and development costs (R & D).

b) Recognition

Recognition according to the 2017 PSAK is the process of forming a post in a financial report that meets the definition of a measure and recognition criteria as stated in paragraph 4.38. Conceptually, recognition is the presentation of information through financial statements as a central feature of financial reporting, technically recognition means official recording (journaling) of a quantity (rupiah amount) of measurement results into the accounting system so that the amount of rupiah will affect a post and be reflected in the statement finance (Suwardjono, 2013). If it has been identified, it is subsequently recognized as an account or cost account at the time of receipt of benefits from a number of values that have been issued for environmental financing. Costs used by the company every period (monthly, quarterly or annualy) to manage company waste by taking away from costs that have been previously reserved, namely through prepaid financing (Indrawati, 2018).

c) Measurement

As explained in paragraph 4.54 SFAS of 2017, it is stated that measurement is the process of determining the monetary amount when the elements of financial statements will be recognized and deemed in the statement of financial position and income statement. This process includes choosing a specific measurement basis. Measurement is the determination of numbers and units of measurement of an object to show the specific meaning of the object (Suwardjono in Mulyani, 2013). Measurements are made to determine the funding allocation needs in accordance with the conditions of the company in question because each company has different measurement standards for amounts and values. According to the Basic Framework for Preparation of Financial Statement Presentations (KDPPLK), it is revealed that measurement is the process of mapping the amount of money to recognize and include every element of financial statements in the balance sheet and profit and loss. This process involves choosing a specific measurement basis. The various basic measurements are historical costs, current costs, realization values, present value, and fair value.

d) Disclosure

In accordance with PSAK 2017, the disclosure process is carried out when a post which at a certain time has fulfilled the recognition criteria and can be considered relevant in evaluating financial position, performance and changes in the financial position of an entity by users of financial statements. Disclosure is related to the method of loading or explanation of informative things that are considered important and useful for users of financial statements. According to accounting standards that contain information or objects must be presented separately and the main statement, whether a post needs to be specified or whether information is sufficiently presented in the form of footnotes (Suwardjono, 2013). Disclosure according to Ikhsan (2008) means not covering or hiding. When associated with data, disclosure is interpreted as providing useful data because if not useful the purpose of disclosure will not be achieved.

2. Green Construction

Physical facilities and infrastructure are often called infrastructure. Infrastructure is a very important part of the community service system. The scope of public services is very broad, the role of infrastructure itself is related to the economic growth and development of a country. To emphasize the role of infrastructure in state development, a discourse regarding green contruction arises. In the world of construction, green construction is one solution to take an important role in reducing the rate of global warming. The concept of green construction contains the three main pillars that are most related and mutually supportive, namely economic development, social development and environmental conservation (Supriatna, 2015). In determining whether a construction project can be said to have implemented green construction or not, it is necessary to have a reference or standard that applies.

In Indonesia, it already has a special institution that handles this; it is a Green Building Council Indonesian (GBCI). It is an iIndependent (non-government) and non-profit (non-profit) institutions that are fully committed to community education in the application and best practices of the environment and facilitate the transformation of a sustainable global building industry. Public Works Government Regulation No.2 of 2015 concerning Green Building Buildings there are several requirements that must be met, one of which is the practice of green construction in its construction. According to Minister of Public Works Regulation No.2 of 2015 the green construction process is carried out through the application of green construction methods, optimization of the use of equipment, application of management of construction waste management, and also the application of water conservation in the construction. There are three elements of implementing green construction, namely: 3R (Reduce, Reuse, and Recycle). When a company implements the concept of green construction automatically arises the existence of environmental costs caused by pollution of the company. This is controlled by the analysis of the environmental costs of the business policies applied in each company, namely the application of environmental accounting.

3. Institutional Theory

Institutional theory is a theory that departs from concepts in sociology that explain how the dynamics that occur in an organization consisting of a group of humans (Irawan, 2012). Institutional theory serves to provide an explanation of actions and decision making in an organization. In institutional theory illustrates that organizations prioritizing legitimacy are more likely to try to adjust to the social expectations of each organization (Scott, 2008). In institutional theory, there are three processes by which an organization adapts that is Isomorphism Coercive, Mimetic, and Normative. Coercive isomorphism is the process of adjusting towards similarity by means of "Coercion." Mimetic isomorphism is the process by which an organization mimics another organization or can be called an imitation of an organization by another organization, and normative isomorphism is

often associated with professionalization and capturing normative pressures that arise in certain fields (Dimaggio and Powel, 1983; Scott, 2008; Meyer, 2007; Carvalho et all, 2017). This study implements institutional theory of the coercive isomorphism process. It happens when organizations are forced to adopt structural or rule-based rules, especially from the government and the state. In Indonesia some regulations related to reporting responsibility have been explained. In addition to the company's social and environmental aspects, the mimetic isomorphism process can be carried out by limited companies by imitating other companies, for company performance innovations when other companies carry out management strategies for the profitability of their companies. The normative isomorphism process is also explained related to this research with the demands of professionalism. The explanation above explains that environmental accounting and the concept of green construction related to environmental costs will later respond to coersive, mimetic and normative isomorphism pressures.

4. Previous research

a. Roger L. Burrit, Chika Saka (2005), explains that environmental management accounting is very attractive to the corporate sector, while eco efficiency is a tool for uniting monetary calculations and physical information about the company's environmental performance and changes in performance over time. But there is no generally accepted format as the basis for business analysis and comparison or eco-efficiency in Japan.
b. Sari, Susiana, et al (2011), explained that the results of the analysis of the application of environmental accounting are divided into five categories, namely prevention costs, valuation costs, internal error costs, external errors and value added costs. From the above costs in sustainable sugar mills prevention costs are greater and value added costs.
c. Thelichenko, Valery (2016), conducting research that results in the use of nanotechnology products has strong potential to create innovative products for environmentally friendly and more effective construction projects in the fields of environmental management and environmental protection.

RESEARCH METHOD

The approach used in this study is a qualitative approach with a type of case study research. The researcher chose the type of qualitative approach because the problems taken were from general cases that later wanted to be examined in depth from the informant's point of view. The type of qualitative approach case study is a type of approach to examine a particular case in real life (Creswell: 2015). Based on the objectives in this study, it is to examine more deeply the implementation of green construction and the costs incurred in the construction project so that this study is called a single instrumental case study because it is carried out in a single focus issue on green construction in one site, PT. BPS in Bali.

The researcher was interested in examining the issue of green construction because previously there were no previous researchers who explained in detail the environmental costs that occur in the environment of a green construction concept. In general, environmental impact cases will affect the costs and benefits obtained by the company. This is interesting to study so it is necessary to disclose how PT. BPS recognizes and measures its environmental costs, how are considerations related to management decision making by using the concept of green construction, so that this research is carried out with a case study approach.

The presence of researchers in this study is absolute because researchers serve as key instruments to obtain data directly through informants by conducting in-depth interviews and capturing the meaning of what is expressed and heard by researchers on the reality under study. The location of this research was conducted in the Bali, precisely at PT. BPS which is a subsidiary of PT. APL in Jakarta. The researcher cannot explain in detail the company's address in accordance with the ethics of writing and the request of the company informant. PT. The BPS address in Seminyak, Kuta Badung – Bali. The researcher chose a research location because the initial purpose of this study was to look at cases related to the implementation of green construction more deeply to see how accounting treatment in recognizing, measuring, and assessing and reporting on how environmental costs occur within the construction project itself by juxtaposing the theory institutional.

The data sources used in this study are divided into two that is primary data sources and secondary data sources. Primary data sources are data obtained directly by researchers from informants through interviews and direct observations conducted by researchers in research locations. Secondary data sources include official company documents, personal documents, physical data and research data archives such as journals, literature, research reports, and also legislation in accordance with this research.

The method of collecting data in qualitative research especially case studies will involve a variety of procedures when the researcher builds an in-depth picture of the case. According to Cresswell (2015), to obtain research results that are more specific and detailed in the context of research, including:

1. Observation

In this study, a clear observation more enabled researchers to see conditions in hotel development projects. This observation was chosen because the researcher stated explicitly to the data source or informant that the researcher was conducting research. Seeing the environmental impacts that occur so that you can see directly what expenses are incurred. Can see how companies recognize environmental costs incurred and see how environmental costs are measured.

2. Interview

In this study, the researchers selected several key informants as well as supporting informants. The following are data on key informants to be interviewed:

No.	Informant's Name (disguised)	Position
1.	H1	Quantity Surveyor Manager
2.	H2	Accounting manager
3.	H3	Construction Manager
4.	H4	General Affair

Table 3.1 Informant's Data

In this study, interviews were conducted with a semi-structured model. From the semi-structured model, conducting interviews can be freer. The purpose of this type of interview is to find problems more openly with the informants. The researcher also needs to listen carefully and record what was said by the informant. This research was also assisted by digital recording devices and writing / electronic recording media. The interview guide used is only an outline of the problems to be asked that is related to the concept of green construction, then how to finance the environment, and how to recognize and measure these costs, and how management decisions are made regarding the costs incurred.

3. **Documentation and Audiovisual Material**
Documentation is one method of collecting data sourced from written records, documents, archives, or news from newspapers and electronic news related to the context of research that is complementary to research data (Moleong, 2014). In addition, documentation can also be obtained at the time the research is conducted. The results of documentation such as pictures or photos of hotel construction projects, company documents in the form of financial reports or financing reports, archives and data such as OJK reports, government laws related to companies and also activities of researchers in the form of video recordings when researchers conduct field observations, observations and interviews during the field must be done to complement and support the results of his research later.

Data analysis in this study uses a single site data analysis model (Miles and Huberman, 1992). Analysis of single site data according to Miles and Huberman consists of interconnected components which are first collecting data by carrying out data reduction stages, data presentation and conclusion / verification.

RESULTS AND DISCUSSION
PT. BPS is a subsidiary of PT. APL which is the largest consortium in Indonesia. This company is engaged in property and real estate which is based in Seminyak, Bali. The main objective of this research is to find out how accounting treatment related to environmental costs that occur in PT. BPS with the concept of green construction which is then juxtaposed with institutional theory so as to get different research results.

1. Perception management of the green construction concept
From the results of data exposure, it can be seen that PT BPS hotel project in Bali Seminyak began in early 2014, they began to do this construction from the beginning to 90% of the construction was almost complete. From the explanation of the informants it is known that in the process of construction of the hotel this hotel is indeed using an environmentally friendly concept or commonly referred to as the concept of green construction. This concept is interpreted by informants that green construction is a concept that is applied in the development process by paying attention to environmental sustainability aspects around the project. From the statement of the informant it was revealed that this was recommended by the government and also to preserve the environment.

Looking directly at the project location the researchers found several cases that were apparent. The explanation above explains several cases including air pollution, pollution, road damage, damage to buildings and homes due to heavy equipment, then floods in a number of project locations and the most unpredictable is the earthquake that struck the city of Bali some time ago also caused damage that does require re-handling.

The green concept itself has several separate criteria and standards. From the results of the interview, it has found 6 criteria in assessing the application of green construction:

a. Appropriate land use
   Maintain the greenness of the project environment and reduce / absorb CO2 and pollutants. Reduce municipal drainage burden on rainwater and water layers from construction activities both in quality and quantity.
b. Energy efficiency and conservation
   Encourage savings / consumption / energy use by monitoring usage and carrying out energy efficiency measures and controlling the use of energy sources that have an impact on the environment.
c. Water conservation
   Encourage savings in water consumption / usage by monitoring usage and carrying out efficiency measures and optimizing water usage.
d. Project environmental management
   Carry out waste management during the construction process and encourage reducing the occurrence of waste to reduce the burden of TPA (Final landfill) and carry out green construction campaign or promotion programs in order to socialize and educate on the importance of environmentally friendly processing.
e. Source and material cycle
   Maximize the use of existing materials to reduce the use of raw materials or new materials and carry out environmentally friendly production processes.

f. Health and comfort in the Project Area
Maintain and improve air quality and maintain environmental cleanliness and comfort such as reducing the impact of cigarette smoke, dust and not using materials that can endanger health.

From the six criteria above can at least be used as a reference so that the green construction implementation target is carried out.

In managing the company, PT. BPS seeks to achieve its ultimate goal, which is the desired income. Before getting maximum results, PT.BPS will certainly issue the costs that will be incurred for the construction process. The allocation of these costs will be useful to increase revenue, and also improve environmental performance especially in the construction projects currently being carried out by the X hotel, Seminyak, Bali.

Information on these costs has been provided by project management, especially in PT. BPS itself in the Quantity Surveyor section. After the researchers conducted interviews and also observed there were several groupings related to the construction costs of this hotel. It was stated that before the project was carried out financing for this hotel had been planned from the start and they called it the "Bugdeting Project". From 100% of the project bugging itself, it is classified into 3 budgeting groups that is: 90% for development financing, 5% for anticipated financing and 5% for project operational financing.

This classification explains that there are 3 groups of costs reported in financing PT.BPS hotel projects in this phase of the application of the cost of research that is examined more deeply by the researcher in accordance with the formulation of the problem sought is how to treat the accounting. In the process there are several stages of accounting treatment that are explained, namely identification, then recognition of costs, then what measurement and assessment and reporting?

This stage will be explained more deeply through the results of interviews and observations from informants:

a) Identification
The first time PT. BP in determining costs, especially in the process of building a hotel in Seminyak, which might occur in the application of green contruction, is to identify the negative impacts that occur in the hotel project environment. Initially, it is stated that a budgeting project had been provided for the process of building the hotel. The first budget is the cost of development. These costs are purely pure all provided for the entire project development process; here the informant explained that the cost of development is the cost of mechanical electrical, hotel operation equipment, architectural structure, and also the construction of all risks. Then the second is anticipation costs, these costs are used more on matters of events beyond the prediction of the term force mager, such as the occurrence of natural disasters, riots, and others. The third cost explained is operational costs, these costs are more for everyday life, which is a daily budget that is used more towards coordination whether with the government, other companies or with residents around the project.

In identifying the three financing sources, the researcher explored more deeply that the project development process activities had a negative impact on the environment with the occurrence of several problems that arose in the project environment as informants mentioned, namely air pollution, pollution, flying dust, then road damage, the amount of building debris, and also a flood in a number of project points. So that requires special handling using a budget project that has been classified above. Now the costs of maintaining, preventing and managing the above materials are identified as costs outside the development process, which are included in anticipation costs and also operational costs.

b) Recognition of Costs
After the identification process is subsequently recognized as an anticipated account or expense account and also the operational costs at the time of receipt of benefits from a number of values that have been spent on the financing process. In detail, the informant stated that the allocation of funding for the project's environmental management was allocated at the beginning of the 1-year period, the short of the costs used by PT. BPS each year to manage the company's waste by taking the previously budgeted costs through prepaid financing.

This anticipation fee is posted in various account names, for example, from the informants' stated costs of street watering, consultant fees for flood analysis, cost of repairing cracked buildings due to earthquake and cost of repairing buildings. As explained from the report obtained by the researcher:

URAIAN	PERUSAHAAN	NO SPK/KONTRAK	BUDGET 2018 (Rp)
Konsultan Perencana			
e Infrastruktur	PT Aramsa Infrayasa	01/KK/INDIGO/BP/VI/2013	252.359.256
k. Perbaikan Pompa Plumbing & Heat Pump (akibat banjir)			**1.199.810.287**
- Pengadaan dan Perbaikan Panel Control Heat Pump Syste	PT Dewata Vulcanido Suryajaya	006/PO-URG/BP/DVS/IV/2017	
- Pengadaan Spare Part dan Perbaikan Unit Pompa Plumbing	PT Indobara Bahana	010/OTO-URG/INDIGO/BP/IB/VII/17	
- Pengadaan dan Perbaikan Unit Heat Pump dan Pompa Prim	IOM Urgent	014/OTO-URG/INDIGO/BP/DVS/VIII/17	
- Perbaikan Pompa Heat Pump	PT Dewata Vulcanido Suryajaya	188/KK/INDIGO/BP/III/2018	
- Cover Asuransi atas Perbaikan Pompa Heat Pump Kontrak	PT MIR	Proses	
Perbaikan Unit Pompa Booster Air dingin akibat Banjir	PT Indobara Bahana	201/PO/BP/1B/IX/2017	
Penggantian Fire Pump akibat Banjir	PT Wahyu Rizata Prima	Proses	
Cover Asuransi atas Perbaikan Fire Pump akibat Banjir ke	PT MIR	Proses	
TOTAL BIAYA >>			**1.452.169.543**

Table 1 PT.BPS anticipatory cost report 2018 (data processed by researchers)

URAIAN	PERUSAHAAN	NO SPK/KONTRAK	BUDGET 2018 (Rp)
Pekerjaan Persiapan & Penunjang			
a Kantor Proyek	**PT Nusa Raya Cipta**	**05/KK/INDIGO/BP/VII/2013**	**2.699.427.202**
b Penjualan & Bongkar Bangunan Lama (Existing)	**Bpk Suradi**	**12/KK/INDIGO/BP/XII/2013**	**2.000.000**
c Penjualan Material & Peralatan M & E (Existing)			**(975.684.000)**
- Pembelian Sisa Kabel dan Pipa Lama Building A	Bpk Suradi	13/KK/INDIGO/BP/XII/2013	(7.456.000)
- Penjualan 2 Unit Boiler & 2 Unit Trafo	PT Gaya Diesel Utama	21/OTO/INDIGO/BP/GDU/I/14	(332.500.000)
- Penjualan 4 (Empat) Unit Existing Air Cooled	CV. Cooling Products & Services	Persetujuan Bpk Paul Christian tgl 11/1	(630.000.000)
- Pembelian Pipa Lama Existing Gedung C	Bpk Jamin	44/OTO/INDIGO/BP/JAMIN/VI/14	(2.440.000)
- Pembelian Pipa Lama Existing Gedung A	Bpk Jamin	48/OTO/INDIGO/BP/JAMIN/VII/14	(3.288.000)
d Penjualan Material Gudang Krobokan (Existing)	**Bpk Ferry**	**30/OTO/BP/FERRY/III/14**	**(550.000.000)**
e Bongkar Bangunan Life Guard (Existing)			**(943.006.192)**
- Bongkaran dan Pembelian Material Bangunan Existing	Bpk Suradi	04/KK/BPS/SRD/XII/2012	(2.849.500.000)
- Bongkaran Struktur (Kolom, Balok, Pelat, Pondasi) area Beach Front Suite Gedung A, Junior Suite Gedung A, Area Stair, Villa Houskeeping & Maid Room Gedung C dan Pembelian Material Hasil Bongkaran	Bpk Suradi	09/KK/INDIGO/BP/X/2013	(53.162.000)
- Bongkaran Gedung 2 & 5	PT Nusa Raya Cipta	32/SPK/BL/PC/NRC/V/2013	1.974.655.809
- Bongkaran Kantor Proyek	Bpk Suradi	116/TINJAUAN/INDIGO/BP/VII/16	(15.000.000)
f Penjualan Material Existing Hotel	**MEY**	**56/TINJAUAN/INDIGO/BP/X/2014**	**(57.000.000)**
g Sewa AC Temporary untuk BOH Building BM	**CV. Dian Mandiri**	**IOM Ke Keuangan No. 158/INFO/INDI**	**158.416.500**
Sarana & Prasarana/Utilitas			**334.153.510**
a Daya Listrik			**5.110.711.261**

Table 2 PT.BPS operating costs report 2018 (data processed by researchers)

c). Measurement and Assessment

Determination of numbers or units in an object is issued in costs incurred by PT. BP for environmental management by using a predetermined monetary unit and the amount issued. In the interview, it was stated that in analyzing and also measuring the number and the right value according to the needs of PT.BPS, especially the QC team and also the GA, they would immediately jump into the field to see and measure according to real needs. This field plunge is useful to determine the allocation needs of these costs in accordance with conditions in the field because each situation has different measurement standards.

d) Reporting

In accordance with the above explanation, the presentation of financial reporting is certainly adjusted to accounting standards in Indonesia. But for expense reports related to the existence of environmental financial reports will be reported separately or presented separately from the main report. Especially in PT.BPS because it is a subsidiary of PT. APL, they firmly explain that this report will be reported to the center every 1 year, and if there is a mistake a revision will be made regarding the budgeting project. Reports related to environmental social responsibility itself are not carried out separately because later they will be accumulated with other reports from a subsidiary of PT. APL which is then made a report by the central holding, PT. APL.

2. Implementation of *green construction*

The application of institutional theory in practice at PT. BPS has been seen since the beginning of the application of green construction in line with the application of institutional theory. Organizational adjustment and change leads to better ways by minimizing damage to the environment around the project. The first adjustment process is coersif isomorphism, mimetic isomorphism, normative isomorphism.

The implementation carried out for the organizational change process is better done by PT. BPS with the existence of rules from the government, of course the first is the business licensing process already explained by notary deed number AHU.0035331.AH.01.11 Year 2018. Then for reporting financial accounting by complying PT Law No.40 of 2007 they follow the rules of the central company, namely PT. APL in reporting on social responsibility. In addition to making accountability reports, of course, in the construction process, the company also complies with the rules of the Minister of Public Works Regulation No.2 of 2015. While the actions that lead to the concept of green construction are to comply with the AMDAL rules in accordance with Government Regulation no.27 on living environment management.

The process of adjusting organizational changes is better with mimetic processes or imitating what PT. BPS does is by conducting comparative studies with several projects around hotel building construction and also as a review between projects for input with each other regarding the implementation of green construction. Then the second application is by the use of consulting services, from the explanation of the consultant services is very necessary to support the construction of projects in terms of finance, especially as an independent party participating in the responsible for the project, the Bank as the party issuing Internal Payment Valuation (IPV) will not hesitate when issuing funds.

The process of adjustment is normatively interpreted by adjustments with reference to the level of professionalism of an organization. An organization is said to be professional when they make adjustments in accordance with applicable standards with certificates recognized by foreign countries. PT.BPS as a company that has gone public following the standards in Indonesia and abroad for its financial reporting rules in accordance with the regulations of financial accounting standards (PSAK 2017) explained that every year the company will report its financial statements according to the annual report made by the company center named PT. APL on the Indonesian stock exchange website. Then, it was also explained that the company was ISO 14001 certified, so all activities referred to ISO standardization. Related to the company's main concern is a reducing carbon emission for all of the company's operational activities. It can be seen by the use of electric power forklifts, using the standard 1-4 eco-friendly biosolar fuel for several heavy vehicles used in the construction of hotel projects. This is in accordance with the

statement made by the researcher to the informant. Then in order to increase the level of corporate professionalism not only improve environmental performance but also improve employee performance by recruiting people who are in accordance with their sub-fields of expertise with several criteria, do routine training for employees who have expertise specifically at the manager level.

CONCLUSION

From the research that has been done, the conclusions which can be drawn are as follows.

In the implementation of green contruction at PT. BPS, there many activities that reflect good implementation, environmental costs are classified into anticipatory financing and also operational financing. This anticipation financing is used in the form of financing for waste reduction activities such as the cost of building repairs due to damage to heavy equipment, then repairs to water pipes due to flooding due to improper sewerage. Then the costs incurred for watering the streets so that air pollution does not occur. In its own operational financing the costs incurred are costs for coordinating with citizens, the government and certain parties, then the costs of selling and buying goods from building materials.

From the stages of accounting treatment above also juxtaposed with institutional theory, from adjustments through coercive processes of PT. BPS can prove that they comply with government regulations related to legal entities in accordance with notarial deeds and financial reporting by demanding that they comply with PT Law 40 of 2007, then Permen PU No. 2 of 2015 regarding the concept of green construction. The Mimetic adjustment process was carried out by PT. BPS by conducting a comparative study and also hiring consultant services as evidenced by a report on expenditure on financing to hire consultant services. Then the Normative process carried out by increasing the level of professionalism of the company through the existence of ISO 14001 standards as evidenced by the use of electric forklifts, uses standard environmentally friendly biosolar fuel for 1-4 heavy vehicles used in the construction of hotel projects. Then the financial reporting system is also adjusted to PSAK No. 1 of 2017.

In connection with institutional theory the application of the concept of green construction to PT.BPS is applied in accordance with the principles of professionalism (normative isomorphism) because the application of green contruction in PT.BPS is carried out voluntarily by participating in the ISO 14001 standard, as a from of professionalism in the work of PT.BPS

DAFTAR RUJUKAN

Bansal, Sunita. (2017). *Fuzzy Decision approach for selection of most suitable construction method of Green buildings.* (Online), (www.sciencedirect.com), diakses 10 Februari 2017.

Creswell, John W. (2015). *Penelitian Kualitatif & Desain Riset Memilih di antara Lima Pendekatan Edisi-3.* Yogyakarta : Pustaka Pelajar.

Daniel, Mogaka *et all.* (2013). *Enviromental Accounting and Profitability Company in India. Science Dirent,* (Online), (www.sciencedirect.com) diakses 13 Oktober 2013.

Dimaggio, Paul J., Walter W , Powell. (1983). *The Iron Cage Revisited : Institutional Isomorphism, and collective rationality in organizational field.* Amarican Sociological Review, Online (http://links.jstor.org), diakses 28 September 2017.

Hadi, sofyan. (2012). *Analisis penerapan Akuntansi lingkungan pada PT. Istana Cipta Sembala Banyuwangi.* Jurnal akuntansi : Universitas Jember.

Hidayatulloh, A.H. (2014). *Perlakuan akuntansi atas Pengelolaan Limbah Industri pada RSU Dr. H.Koesnadi Bondowoso.* Artikel Mahasiswa. Universitas Jember.

Ikhsan, Arfan. (2008). *Akuntansi Lingkungan dan Pengungkapannya*. Edisi Pertama. Yogyakarta : Graha Ilmu.

Iksan, Arfan. (2009). *Akuntansi Manajemen Lingkungan*. Edisi Pertama. Yogyakarta : Graha Ilmu.

Izvekova, Oksana. (2015). *Green technologies in the construction of social facilities.* (Online), (www.sciencedirect.com) diakses 26 November 2015.

Jasch, Cristine. (2002). *The Use of Enviromental Accounting to identify Enviromental costs. Science Dirent,* (Online), (www.sciencedirect.com) diakses 27 Juni 2002.

Makori, Daniel *et all.* (2013). Environmental Accounting and Firm Profitability: An Empirical Analysis of Selected Firms Listed in Bombay Stock Exchange, India. *International Journal of Humanities and Social Science Vol. 3 No. 18*; October 2013.

Meyer , John W. (1977). *Institutional organizations : Formal Structure as myth and Ceremony. Amarican Journal Sociology.* Online (http://links.jstor.org), diakses 28 September 2017.

Meyer , John W. (2007). Reflections on Institutionalism. SAGE .Dari Sage, (Online), (htpp://www.sk.sagepub.com), diakses 28 September 2017.

Miles, Matthew B., Huberman, A. Michael . (1992). *Analisis Data Kualitatif.* Jakarta : Penerbit Universitas Indonesia.

Moleong, Lexy J. (2014). *Metodologi Penelitian Kualitatif Edisi Revisi.* Bandung : PT.Remaja Rosdakarya.

Mulyani, nita sri. (2013). *Analisis perlakuan akuntansi atas biaya lingkungan pada PT. Gondorukem dan Terpentin Garahan Jember.* Jurnal ilmiah mahasiswa : Universitas Jember.

Pratiwi, Wahyu mega. (2014). *Akuntansi Lingkungan sebagai strategi pengelolaan dan pengungkapan Tanggung Jawab Lingkungan Pada Perusahaan Manufaktur.* Jurnal Akuntansi, Universitas Padjajaran. (Online), (http://journal.unpad.co.id) , diakses 24 mei 2014.

Sari, Susiana, dkk. (2013). *Penerapan Akuntansi Lingkungan Untuk mengoptimalkan Tanggung Jawab Industri Gula*. Jurnal Administrasi dan bisnis. Vol 2 No.1. (Online), (http://Journal.ub.ac.id), diakses 1 Mei 2013

Scoot, Susie. (2011). Total Institutions and Reivented Identities. Springer. Dari Google books, (Online), (https://www.books.google.co.id), diakses 28 September 2017.
Scoot, W Richard. (2001). *Istitutions and Organizations.* Thousand Oaks, CA : Sage. (Online), (htpp://www.sk.sagepub.com), diakses 28 September 2017.
Suwardjono. (2013). *Teori Akuntansi : perekayasaaan pelaporan keuangan,* edisi ketiga. Yogyakarta : BPFE.
Undang-undang No.40 tahun 2007. Tentang Perseroan Terbatas. (2007). Pemerintah Republik Indonesia.

Ayu Agus Tya Ningsih,
State University of Malang
Jl. Semarang No. 5 Malang, 65145 Indonesia
ayoe.agustya@gmail.com

Endang Sri Andayani,
State University of Malang
Jl. Semarang No. 5 Malang, 65145 Indonesia

Helianti Utami
State University of Malang
Jl. Semarang No. 5 Malang, 65145 Indonesia