

Analisis akuntansi manajemen lingkungan di industri rokok studi kasus di PT. Djarum, Kudus, Indonesia = Analysis of environmental management accounting in tobacco industry a case study at PT. Djarum, Kudus, Indonesia

Anastasia Winayanti, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20368851&lokasi=lokal>

Abstrak

Skripsi ini membahas tentang peranan dan hubungan Akuntansi Manajemen Lingkungan / Environmental Management Accounting (EMA) dalam sistem manajemen manufaktur, dengan menelaah penerapan, pemahaman dan manfaatnya pada industri rokok di PT Djarum, Kudus, Indonesia. Dasar penerapan EMA adalah integrasi peningkatan produktivitas, kualitas dan kepedulian lingkungan yang didukung kelengkapan informasi data fisik dan moneter dalam penetapan alokasi biaya sesuai kaidah akuntansi terhadap kegiatan ekonomi lingkungan. Fakta di lapangan dan diskusi dengan staf perusahaan disinkronisasikan dengan teori EMA untuk digunakan sebagai dasar dalam mengarahkan analisis EMA yang mudah dipahami secara umum, dan diterapkan di perusahaan sesuai dengan arah dan kebutuhan masing-masing organisasi. Analisis EMA yang disusun dalam skripsi ini diharapkan dapat memberi arahan untuk mempermudah pemahaman dan penerapannya di industri manufaktur di Indonesia sehingga mampu bersaing di pasar global demi keberlangsungan bisnis lestari (business continuity and sustainability in global market).

.....

This thesis aims to explain about the role of Environmental Management Accounting (EMA) and its relationship with manufacturing management system by analyzing the implementation, comprehension, and the benefits of EMA in the tobacco industry, specifically at PT Djarum, Kudus, Indonesia. Basic implementation of EMA is the integration of productivity, quality, and environmental concern supported by the completeness of physical and monetary data information for determination of cost driver allocation based on accounting principle toward environmental-economic activities. The facts and discussions with company's staffs are synchronized with EMA theory to develop a basis for analysis of EMA that can be understood generally, to be implemented in all types of manufacturing industry regardless their needs. The analysis of EMA in this thesis may give a better understanding about its implementation in manufacturing industries in Indonesia so that they will be able to compete globally, especially in terms of business continuity and sustainability in global market.