

**ANALISIS PENERAPAN GREEN ACCOUNTING UNTUK  
PENGELOLAAN SUMBER DAYA AIR  
(Studi Kasus Pada PDAM Bantul)**

Izza Pambayun<sup>1</sup>, Inna Zahara<sup>2</sup>

**INTISARI**

Penelitian ini membahas penerapan *green accounting* pada PDAM Bantul dalam pengelolaan sumber daya air dengan mengacu pada PSAK No. 1 Tahun 2015 dan klasifikasi biaya lingkungan menurut Hansen & Mowen (2009). Hasil penelitian menunjukkan bahwa PDAM Bantul telah melaksanakan tahapan alokasi *green accounting* mulai dari identifikasi, pengakuan, pengukuran, penyajian, hingga pengungkapan. Namun, penyajian serta pengungkapan biaya lingkungan masih dilakukan secara umum dan belum dirincikan secara khusus dalam laporan keuangan, sehingga transparansi terkait biaya lingkungan masih terbatas. Selain itu, alokasi biaya lingkungan menurut Hansen & Mowen (2009) belum sepenuhnya terpenuhi karena biaya pencegahan belum dimasukkan secara spesifik. Fenomena ini menjadi perhatian utama penelitian, sebab penerapan *green accounting* secara komprehensif dan terstruktur diharapkan dapat meningkatkan transparansi, akuntabilitas, serta efektivitas pengelolaan lingkungan di PDAM Bantul, khususnya dalam pengelolaan sumber daya air agar tujuan perusahaan tercapai optimal.

**Kata kunci :** *Green Accounting*, Pengelolaan Sumber Daya Air, PSAK No. 1 Tahun 2015, Biaya Lingkungan Hansen & Mowen

---

<sup>1</sup> Mahasiswa Program Studi Akuntansi Universitas Jenderal Achmad Yani Yogyakarta

<sup>2</sup> Dosen Program Studi Akuntansi Universitas Jenderal Achmad Yani Yogyakarta

**ANALYSIS OF THE IMPLEMENTATION OF GREEN ACCOUNTING  
FOR WATER RESOURCE MANAGEMENT  
(Case Study at PDAM Bantul)**

Izza Pambayun<sup>1</sup>, Inna Zahara<sup>2</sup>

***ABSTRACT***

*This study discusses the application of green accounting at PDAM Bantul in managing water resources, referring to PSAK No. 1 Year 2015 and environmental cost classification according to Hansen & Mowen (2009). The results show that PDAM Bantul has implemented the stages of green accounting allocation, starting from identification, recognition, measurement, presentation, to disclosure. However, the presentation and disclosure of environmental costs are still done generally and have not been specifically detailed in the financial statements, thus limiting transparency regarding environmental costs. Moreover, the allocation of environmental costs based on Hansen & Mowen (2009) has not been fully fulfilled because prevention costs have not been specifically included. This phenomenon is the main concern of the study, as the comprehensive and structured implementation of green accounting is expected to increase transparency, accountability, and effectiveness of environmental management at PDAM Bantul, especially in water resource management to optimally achieve the company's objectives.*

**Keywords:** *Green Accounting, Water Resource Management, PSAK No. 1 Tahun 2015, Environmental Costs Hansen & Mowen*

---

<sup>1</sup> *Students of the Accounting Program at Universitas Jenderal Achmad Yani Yogyakarta*

<sup>2</sup> *Lecturers of the Accounting Program at Universitas Jenderal Achmad Yani Yogyakarta*