

**Analysis of Environmental Management Accounting as a Form of Sosial  
Responsibility at Perusahaan Daerah Perkebunan  
Khayangan Gunung Pasang**  
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***ABSTRACT***

*The purpose of this study is to process and analyze the suitability of environmental management accounting implementation at Perusahaan Daerah Perkebunan (PDP) Khayangan Gunung Pasang, to process and analyze environmental management accounting reporting related to waste generated by PDP Khayangan Gunung Pasang based on Hansen and Mowen's theory, and to process and analyze the form of sosial responsibility of PDP Khayangan Gunung Pasang regarding the waste it produces. This study is classified as qualitative research. The types of data used in this study include primary and secondary data. The results show that PDP Khayangan Gunung Pasang has implemented GRI 300 standards in managing the waste produced, using three indicators from GRI 300. However, in terms of environmental cost reporting, PDP Khayangan Gunung Pasang has not yet adopted environmental cost reporting based on Hansen and Mowen's theory. Therefore, the researcher reconstructed the environmental cost report following Hansen and Mowen's theory to facilitate stakeholders in obtaining environmental information. Regarding sosial responsibility, PDP Khayangan Gunung Pasang has applied the Triple Bottom Line theory, as evidenced by the waste management processes during production activities and the recycling of waste, which adds value to the company.*

**Keywords:** *Environmental Management Accounting, Hansen and Mowen's Theory, Global Reporting Initiative (GRI) Standards, Waste Management, Sosial Responsibility.*