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IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING IN TOFU FACTORY WASTE MANAGEMENT: CASE STUDY OF DM93 TOFU FACTORY IN PALU CITY

PENERAPAN AKUNTANSI LINGKUNGAN DALAM PENGELOLAAN LIMBAH PABRIK TAHU : STUDI KASUS PABRIK TAHU DM93 DI KOTA PALU

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ABSTRACT
Waste management in the tofu industry is an important aspect in maintaining business sustainability and environmental sustainability. Solid waste from tofu production can be reused, while liquid waste often becomes a source of pollution if not managed properly. Environmental accounting is an important tool in recording and measuring environmental costs associated with waste management, but its application in small industries is still limited. Method: This study uses a qualitative approach with a phenomenological method. Data were collected through interviews with factory owners, employees, and the surrounding community, as well as direct observation and analysis of financial report documents. Data analysis was carried out through data reduction, data presentation, triangulation, and drawing conclusions. Results: The results of the study indicate that the DM93 Tofu Factory has managed solid waste well by utilizing tofu dregs as animal feed. However, liquid waste management still faces challenges, especially in the effectiveness of the Wastewater Treatment Plant (WWTP). In addition, the application of environmental accounting is still very limited, where environmental costs are not explicitly recorded in the financial statements. The main challenges in implementing environmental accounting include the lack of understanding of business owners, the absence of regulations requiring the recording of environmental costs, and financial limitations for investment in waste management.
Keywords : Environmental accounting, waste management, tofu industry, environmental costs, wastewater treatment plant, small businesses, environmental sustainability.

ABSTRAK
Pengelolaan limbah dalam industri tahu merupakan aspek penting dalam menjaga keberlanjutan usaha dan kelestarian lingkungan. Limbah padat dari produksi tahu dapat dimanfaatkan kembali, sementara limbah cair seringkali menjadi sumber pencemaran jika tidak dikelola dengan baik. Akuntansi lingkungan menjadi alat penting dalam mencatat dan mengukur biaya lingkungan yang terkait dengan pengelolaan limbah, namun penerapannya di industri kecil masih terbatas. Metode: Penelitian ini menggunakan pendekatan kualitatif dengan metode fenomenologi. Data dikumpulkan melalui wawancara dengan pemilik pabrik, karyawan, dan masyarakat sekitar, serta observasi langsung dan analisis dokumen laporan keuangan. Analisis data dilakukan melalui reduksi data, penyajian data, triangulasi, dan penarikan kesimpulan. Hasil: Hasil penelitian menunjukkan bahwa Pabrik Tahu DM93 telah mengelola limbah padat dengan baik melalui pemanfaatan ampas tahu sebagai pakan ternak. Namun, pengelolaan limbah cair masih menghadapi tantangan, terutama dalam efektifitas Instalasi Pengolahan Air Limbah (IPAL). Selain itu, penerapan akuntansi lingkungan masih sangat terbatas, di mana biaya lingkungan tidak dicatat secara eksplisit dalam laporan keuangan. Tantangan utama dalam penerapan akuntansi lingkungan meliputi kurangnya pemahaman pemilik usaha, tidak adanya regulasi yang mewajibkan pencatatan biaya lingkungan, serta keterbatasan finansial untuk investasi dalam pengelolaan limbah.
Kata kunci : Akuntansi lingkungan, pengelolaan limbah, Industri tahu, biaya lingkungan, IPAL, usaha kecil,keberlanjutan lingkungan.

1. INTRODUCTION

Waste management has become an increasingly crucial issue in industrial operations, especially in small-scale industries such as tofu production. The tofu production process produces solid and liquid waste which, if not managed properly, can have a negative impact on the environment. The tofu industry in Indonesia, which is mostly managed on a small scale, plays an important role in the local economy by providing employment and an affordable source of protein. However, the environmental burden caused by production waste cannot be ignored. The organic content in tofu waste, including protein, oil, and fat, can cause environmental pollution if disposed of carelessly. Disposal of liquid waste into waterways without adequate treatment is still a common practice, causing unpleasant odors and water pollution that results in the degradation of the surrounding ecosystem (Muhul et al., 2025).

Many small industry players are reluctant to invest in waste management systems because they are worried about increasing operational costs. They often consider this process inefficient and burdensome to business finances. As a result, liquid waste from the tofu industry is often simply discharged into the environment without proper treatment, worsening pollution levels. This shows the need for better waste management practices by applying environmental accounting principles. Environmental accounting is an important tool in identifying, measuring, and reporting environmental costs and economic benefits. By implementing environmental accounting, industries can optimize waste management strategies while ensuring compliance with applicable regulations (Maharani et al., 2024). One approach that can support the improvement of waste management in the tofu industry is through Corporate Social Responsibility (CSR), which encourages companies to consider environmental aspects in every decision making. CSR can be a guide for companies in documenting and evaluating the impact of industrial activities on the environment, thereby encouraging more sustainable business practices. The main objective of environmental accounting is to improve the efficiency of environmental management by assessing activities from the perspective of environmental costs and economic benefits (Ni Made Meli Darma Yanthi & Ni Wayan Yulianita Dewi, 2023). Thus, negative impacts on the environment can be reduced, while financial performance is maintained.

Environmental accounting also plays an important role in ensuring regulatory compliance. Although Indonesia does not yet have a law requiring environmental accounting disclosure, regulations such as PSAK No. 33 (IAI, 2011) have recognized the importance of environmental costs in production activities. This regulation emphasizes the importance of identifying, recognizing, measuring, presenting, and disclosing environmental costs in financial statements. However, due to the lack of strict law enforcement, many small businesses such as tofu factories have not formally adopted environmental accounting (Kusuma Nur Mahesa & Suciyati Amna, 2022).

This study focuses on the DM93 Tofu Factory in Palu City, which is engaged in the production of soybean-based tofu. The production process includes various stages, such as washing, soaking, grinding, boiling, filtering, and molding. During this process, solid waste such as tofu dregs is produced and is usually used as animal feed. However, liquid waste that has a high organic compound content is more difficult to manage. If not properly processed, this waste can pollute the environment and potentially endanger the health of the surrounding community.

2. LITERATURE REVIEW

Various previous studies have examined the application of environmental accounting in various industries. Research by Wenda et al. (2021) and Bahagia et al. (2022) showed that waste management costs are often recorded in financial statements, but disclosure is still limited. Another study by Tri Herlinda et al. (2023) found that the application of environmental accounting in the waste management sector still does not have clear standards, resulting in inconsistent reporting practices. In addition, studies by Ekonomi et al. (2023) and Medis et al. (2024) revealed that the use of Wastewater Treatment Plants (WWTP) can be an effective solution in reducing environmental pollution, although its implementation is still hampered by financial constraints in many small industries.

Although there are many studies on environmental accounting and waste management, there is still a research gap in understanding how small industries such as tofu production can implement environmental accounting effectively. Large companies have sufficient resources to implement more complex environmental accounting systems, but small industries still face financial and technical constraints. In addition, there are not many studies that specifically examine the financial implications of waste management in the tofu industry. Therefore, this study aims to fill this gap by exploring how the application of environmental accounting can support waste management in small-scale tofu industries.

This study aims to analyze the application of environmental accounting in waste management practices at the DM93 Tofu Factory in Palu City. Specifically, this study will:

1. Evaluate the extent to which environmental accounting principles are applied in financial reports related to waste management.
2. Identify the economic and environmental benefits of implementing environmental accounting in tofu industry waste management.
3. Analyze the challenges faced by the tofu industry in adopting environmental accounting practices.

Through this research, it is expected to contribute to the development of literature on environmental accounting in small industries, as well as provide insight for business owners regarding optimal strategies in managing waste efficiently. In addition, the findings of this study can be a basis for policy makers to design regulations that better support the implementation of environmental accounting in the small and medium industry sector.

This study argues that environmental accounting is an important mechanism in ensuring that waste management practices are not only environmentally sustainable but also economically profitable. By measuring and disclosing the costs and benefits associated with industrial waste, businesses can make more informed decisions to support the sustainability of their businesses. Thus, this study aims to demonstrate that the implementation of environmental accounting is not just a matter of regulatory compliance, but also a strategic investment that can bring long-term benefits to the industry and the environment.

3. METHODS

This study uses a qualitative approach with a phenomenological method to deeply understand the application of environmental accounting in the management of tofu industry waste. According to Moleong (2017), qualitative research aims to understand phenomena based on the experiences of research subjects through a descriptive approach. The phenomenological method was chosen because it is able to explore the perspectives of business actors, employees, and the surrounding community in managing tofu waste and how environmental accounting is applied in their financial records. This approach allows researchers to explore how the tofu industry faces challenges in waste management and how environmental costs are calculated in business operations. This research was conducted at the DM93 Tofu Factory, located on Jl. Kramat Jati, Nunu, Kec. Palu Barat, Palu City, Central Sulawesi. This factory was chosen because its production scale is quite large compared to other small businesses and has a waste management system that has been implemented. This research lasted for one month, from February to March 2025, with a series of data collection activities including direct observation, interviews, and analysis of financial documents related to waste management costs.

The data sources in this study are divided into primary data and secondary data. Primary data were obtained through in-depth interviews with factory owners, employees involved in waste management, and the surrounding community affected by tofu factory waste. In addition, direct observation was conducted to see how waste is processed and how environmental accounting is recorded in the factory's financial reports. Meanwhile, secondary data were obtained from financial report documents, regulations related to waste management, and relevant literature from scientific journals, books, and other official sources. Data collection techniques in this study were carried out through three main methods, namely in-depth interviews, field observations, and documentation. Interviews were conducted in a semi-structured manner with tofu factory owners, employees, and the surrounding community

to obtain information on waste management practices, costs incurred, and the extent to which environmental accounting is applied in business operations. In addition, interviews also explored the obstacles faced in recording environmental costs and regulations that affect accounting practices. Observations were conducted to see firsthand how the DM93 tofu factory manages solid and liquid waste, and to understand how the use of the Wastewater Treatment Plant (WWTP) is implemented. The researcher also observed the process of recording environmental costs in the factory's financial reports to understand transparency in waste management. Meanwhile, in the documentation technique, the researcher collected related documents such as tofu factory financial reports, government regulations related to environmental accounting, and references from scientific journals that discuss the concept of environmental accounting and industrial waste management.

Data analysis in this study was conducted using a qualitative descriptive method, which involved several stages, namely data reduction, data presentation, triangulation, and drawing conclusions. Data reduction was carried out by selecting and categorizing information that was relevant to the study. Irrelevant data was eliminated to ensure that the focus of the study remained on the application of environmental accounting and waste management in tofu factories. After the data was reduced, the next step was data presentation, where the data that had been collected was arranged in the form of a descriptive narrative that described how waste management was carried out in the DM93 tofu factory. In addition, data was also presented to show how environmental accounting records were applied and the obstacles faced by the factory.

To increase the validity of the study, triangulation techniques were used, namely comparing data obtained from various sources, such as interviews with business actors, direct observation, and document analysis. This technique is used to ensure that the information obtained is accurate and consistent. After going through the triangulation stage, this study draws conclusions, where the research results are analyzed to understand how the application of environmental accounting can improve the effectiveness of waste management and how the tofu industry can be more optimal in integrating environmental aspects into their financial records.

This study refers to the concept of environmental accounting, which emphasizes the measurement and reporting of environmental costs associated with industrial production activities. In this study, environmental accounting is analyzed based on three main aspects. First, identification of environmental costs, namely examining the costs of raw materials, labor, and other operational costs associated with waste management. Second, measurement of waste management costs, namely assessing whether the costs incurred have been recorded in the financial statements and how they impact business sustainability. Third, evaluation of the effectiveness of waste management, which aims to understand the extent to which waste management strategies provide economic and environmental benefits to the tofu industry.

With this approach, this study aims to provide a better understanding of how the application of environmental accounting can help the tofu industry in managing waste more efficiently and sustainably. This methodology is designed so that the resulting analysis can describe the relationship between environmental accounting and tofu industry waste management, as well as provide deeper insights into the challenges and opportunities in adopting environmental accounting on a small-scale industry.

4. RESULTS

4.1. Tofu Waste Management

Based on the results of interviews with the owner of the DM93 Tofu Factory, it is known that the tofu production process produces two main types of waste, namely solid waste and liquid waste. Solid waste in the form of tofu dregs is generally reused by being sold as animal feed, thus providing added value to the factory. Tofu dregs are sold for IDR 30,000 per sack to local communities who have livestock. This practice not only reduces the amount of waste disposed of but also provides economic benefits to the tofu industry. However, unlike solid waste that has a selling value, liquid waste from the washing process, soaking, and remaining soybean sediment has no economic value and has the potential to pollute the

environment. Based on observations, liquid waste from this factory contains high organic compounds, which can cause unpleasant odors and water pollution if not managed properly.

"We have an IPAL, the water is collected like in a septic tank, in production language it is usually called a control tank, after being collected in the septic tank, it is then discharged into the river through a pipe. If the wastewater is like that, it cannot be in an open place, meaning the mother pipe must be buried, it cannot be through a gutter like a roadside gutter because the smell will pollute the environment, it smells really bad, that's why it must be buried in the ground and the end of the pipe reaches the river because the waste flows, it is not collected, usually it is only given a place to stop for a while or cooled so it is not hot when it is in the river, like it is not dangerous if there are livestock".

In an effort to manage liquid waste, the DM93 tofu factory has a Wastewater Treatment Plant (WWTP). Based on interviews with the factory owner, the WWTP system worked by accommodating liquid waste in a control tank before being discharged into the river. This process is carried out to reduce the level of pollution before the waste reaches natural water bodies. However, based on the results of interviews with the surrounding community, complaints were still found regarding the odor produced by the liquid waste, especially around the drainage channels. This shows that even though the WWTP has been implemented, the effectiveness of liquid waste management still needs to be improved so that environmental impacts can be minimized.

4.2. Implementation of Environmental Accounting in the DM93 Tofu Factory

In this study, one of the aspects studied is how the DM93 tofu factory applies environmental accounting in its financial reports. Based on the results of interviews and analysis of financial documents, it is known that the environmental cost recording system in this factory is still simple. The factory's financial report only records the main costs consisting of:

1. Raw material costs: The factory consumes around 8 sacks of soybeans per day at a price of IDR 600,000 per sack, so the total raw material cost reaches IDR 4,800,000 per day.
2. Labor costs: The factory has 10 employees, who are divided into several tasks such as grinding, fire guarding, and tofu molding. Employee salaries are paid on a piecework basis, with a breakdown of IDR 4,000,000 per month for grinders, fire guards, and molders, and IDR 2,000,000 per month for arrangement and boiling.
3. Overhead costs: Includes various operational needs such as electricity, firewood, plastic packaging, and additional wages. For one tray of tofu, the electricity cost is around IDR 2,000, the wood cost is IDR 1,000, the employee meal cost is IDR 3,000, and other additional costs such as packaging and transportation.

From the records, it can be seen that environmental costs have not been specifically recorded in the financial statements. Costs related to waste management, such as investment in wastewater treatment plants, wastewater treatment plant maintenance costs, or other costs related to environmental impact mitigation, are not included as part of the cost structure.

The results of this study indicate that although the factory has tried to manage its waste, environmental accounting has not been implemented optimally. The DM93 tofu factory has not allocated or identified environmental costs separately in the financial statements, which means that the environmental impact of production activities has not been fully calculated in the company's financial aspects.

4.3. Impact of Waste on the Environment

Tofu industry waste, if not managed properly, can have a significant impact on the environment. In this study, interviews with local communities were conducted to understand how waste from the DM93 tofu factory affects their lives. Based on the interview results, the majority of local residents stated that solid waste from the factory was not a problem because it was used as animal feed. However, liquid waste still causes several problems. Several residents complained about the unpleasant odor from liquid waste flowing into the river, especially during the dry season when water flow is less.

According to Government Regulation No. 22 of 2021 concerning Environmental Management and Protection, liquid waste from the food industry must be treated first before being discharged into public waters. However, in practice, not all small industries have an optimal waste treatment system. The DM93 tofu factory does have a wastewater treatment plant, but its effectiveness still needs to be improved so that the liquid waste produced can meet environmental quality standards. In addition to the negative impacts, this study also found that effective waste management can provide economic benefits for the tofu industry. By selling tofu dregs as animal feed, the factory can earn additional income that helps reduce the burden of production costs. If liquid waste can be managed better, for example by converting it into organic fertilizer or biogas, the potential economic benefits of this industrial waste can be further increased.

4.4. Challenges in Implementing Environmental Accounting

The results of this study also identified several major challenges faced by the DM93 tofu factory in implementing environmental accounting. The first challenge is the lack of understanding of the concept of environmental accounting among small business owners. Factory owners admitted that they were not yet familiar with the concept of recording environmental costs and how it can be integrated into their financial statements. The second challenge is the lack of regulations that require small business actors to disclose environmental costs in their financial statements. Although there are environmental accounting standards such as PSAK No. 33 (IAI, 2011), there are no specific regulations that require small businesses such as tofu factories to record and report environmental costs transparently. The third challenge is the financial aspect, where many small industry players consider that implementing environmental accounting can increase their operational costs. Factory owners stated that investing in a waste management system requires a lot of money, so they prefer simpler and cheaper ways to handle waste, although its effectiveness still needs to be improved.

5. DISCUSSION

5.1. Effectiveness of Tofu Waste Management in DM93 Factory

The results of the study indicate that the DM93 Tofu Factory has implemented a fairly good waste management strategy, especially in the utilization of solid waste. The tofu dregs produced from the production process are used as animal feed, which not only reduces the environmental impact but also provides economic benefits for the factory. This strategy is in line with the research of Nur Afra Hana Annisa Putri et al. (2022), which shows that the utilization of solid waste in the tofu industry can be an effective solution to reduce waste while creating economic opportunities for business actors. However, liquid waste management is still a major challenge for the factory. Although the factory already has a Wastewater Treatment Plant (WWTP) to accommodate and process waste before being discharged into the river, the effectiveness of this system still needs to be improved. Several local residents complained about the unpleasant odor produced by liquid waste, especially during the dry season when the water flow is less. This finding is in line with the research of Bahagia et al. (2022), which found that the WWTP system in small industries is often less than optimal due to limited capacity and lack of routine maintenance.

In addition, regulations regarding liquid waste quality standards have not been fully complied with by this tofu factory. According to Government Regulation No. 22 of 2021 concerning Environmental Management and Protection, the food processing industry is required to manage its waste so as not to pollute the environment. However, in practice, many small industries still experience obstacles in fully implementing this regulation. Therefore, there needs to be support from the government and other stakeholders to help the tofu industry improve their waste management system.

5.2. Implementation of Environmental Accounting in the Tofu Industry

The results of the study show that the DM93 tofu factory has not fully implemented environmental accounting in recording their financial reports. Environmental costs incurred, such as investment in waste processing and IPAL maintenance costs, have not been specifically

included in the financial reports. On the contrary, the factory's financial reports are still limited to recording the costs of raw materials, labor, and other operational costs without taking into account environmental impacts. This finding is in line with the research of Tri Herlinda et al. (2023), which found that many small industries in Indonesia still do not have a transparent environmental cost recording system. One of the causes is the lack of understanding of the concept of environmental accounting and the absence of regulations that require small businesses to disclose environmental costs in their financial reports.

From the perspective of environmental accounting theory, the implementation of an environmental accounting system should include the identification, measurement, recording, and disclosure of environmental costs in financial statements. According to PSAK No. 33 (IAI, 2011), environmental costs can be categorized as part of production costs that must be recorded separately to provide a more accurate picture of the environmental impact of industrial activities. However, due to the absence of regulations that require specific recording of environmental costs, many small industries such as the DM93 tofu factory have not adopted this system in their financial reporting. As a result, costs associated with waste management are often not taken into account in business decision making, so that many small industries ignore the importance of investing in a better waste management system. This indicates that increasing awareness and education about environmental accounting is needed so that small industries can understand the long-term benefits of recording environmental costs.

5.3. Challenges in Implementing Environmental Accounting and Waste Management

This study identified several major challenges in implementing environmental accounting in the tofu industry. The first challenge is the lack of understanding and awareness of the concept of environmental accounting among small business owners. The owner of the DM93 Tofu Factory admitted that they did not yet have sufficient knowledge about how environmental cost recording can be integrated into their financial statements. This finding is supported by Saraswati's (2024) research, which states that the lack of education about environmental accounting is one of the main obstacles to its implementation in the small and medium enterprise (SME) sector. The second challenge is the absence of regulations that require explicit recording of environmental costs in small industries. Although there are environmental accounting standards such as PSAK No. 33, there are no specific provisions that require small industries such as tofu factories to record and report their environmental costs. Research by Alqitipia & Andriani (2025) also found that many companies only implement environmental accounting to a limited extent because there are no legal obligations that regulate it.

The third challenge is the financial aspect, where many small industry players assume that implementing environmental accounting and better waste management will increase their operational costs. The owner of the DM93 Tofu Factory stated that investment in a more sophisticated waste management system requires large costs, while the benefits obtained from waste management are still limited. Research by Medis et al. (2024) also shows that financial constraints are one of the main factors that hinder companies from adopting better waste management systems

5.4. Recommendations for Improving the Implementation of Environmental Accounting

Based on the research results and identified challenges, there are several recommendations that can be implemented to improve the implementation of environmental accounting in the tofu industry. First, increasing awareness and education about environmental accounting needs to be done among small business actors. The government and academics can play a role in providing training and mentoring to small business owners so that they understand the importance of recording environmental costs and the long-term benefits of better waste management. Second, the government needs to develop clearer regulations regarding the implementation of environmental accounting for small and medium businesses. These regulations should include incentives for small industries that implement an environmental cost

recording system, such as tax deductions or subsidies for investment in waste processing technology. Third, tofu factories can adopt innovative strategies in waste management so that they can turn waste into additional sources of income. For example, in addition to selling tofu dregs as animal feed, liquid waste can be used to produce biogas or organic fertilizer. Thus, investment in a waste processing system can provide economic benefits for the tofu industry, not just a cost burden.

6. CONCLUSION

The results of this study indicate that the DM93 Tofu Factory has implemented fairly good waste management in terms of solid waste, where tofu dregs are used as animal feed which provides economic benefits. However, liquid waste management still faces challenges, especially related to the effectiveness of the Wastewater Treatment Plant (IPAL) used. Although the IPAL system has been implemented, liquid waste still has environmental impacts, such as unpleasant odors and potential water pollution. In terms of environmental accounting, this study found that the implementation of the environmental cost recording system at the DM93 Tofu Factory is still very limited. The financial report only records the main operational costs such as raw materials, labor, and overhead costs, while costs related to waste management have not been recorded explicitly. This is due to a lack of understanding of environmental accounting, the absence of regulations requiring specific recording of environmental costs, as well as financial limitations for investment in better waste management.

The main challenges in implementing environmental accounting in the tofu industry include the lack of awareness of business owners, the absence of regulatory obligations governing the recording of environmental costs for small businesses, and limited financial resources. Therefore, efforts are needed to increase awareness and education regarding the importance of recording environmental costs for small industry players. In addition, the government can play a role by providing incentives for small industries that adopt better waste management systems. By implementing environmental accounting more systematically, the tofu industry can improve financial transparency, optimize waste management, and create economic and environmental benefits simultaneously. It is hoped that this research can be the basis for the development of better environmental accounting policies and practices in the small industry sector, especially in food processing such as the tofu industry.

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