

SARI

Desby Bening Merlian. 2018. *Perbedaan Pemahaman Serta Penerapan Green Accounting Pada Usaha Kecil Dan Usaha Menengah Batik Di Surakarta*. Skripsi. Program Studi S1 Akuntansi. Fakultas Ekonomi. Universitas Setia Budi. Pembimbing I. Dr. Widi Hariyanti, SE., M.Si. Pembimbing II. Yunus Harjito, SE., M.Si.

Penelitian ini bertujuan untuk mengetahui pemahaman konsep *Green Accounting* serta menguji perbedaan penerapan *Green Accounting* pada usaha kecil dan usaha menengah batik di Surakarta. Peneliti melakukan penelitian *Green Accounting* pada sisi kepedulian para UKM batik terhadap lingkungannya dan juga pemahaman serta penerapan biaya lingkungan pada UKM batik tersebut.

Data diperoleh dari hasil wawancara, pengamatan secara langsung serta penyebaran kuesioner kepada para *owner* atau manajer usaha kecil maupun usaha menengah batik di Kampung Laweyan dan Kampung Kauman. Jumlah sampel yang digunakan sebanyak 25 usaha kecil dan 25 usaha menengah batik di Kampung Laweyan maupun Kampung Kauman. Uji statistik dilakukan dengan program IBM SPSS Versi 21.

Berdasarkan hasil analisis dengan menggunakan Uji Beda (*T-Test*) dan secara pengamatan langsung kualitatif maka didapatkan hasil bahwa tidak ada perbedaan penerapan *Green Accounting* antara usaha kecil dan usaha menengah batik di Surakarta. Selain itu, penelitian ini dapat menjelaskan bahwa para pelaku usaha kecil dan usaha menengah sudah memahami dalam hal kepedulian lingkungan dan biaya lingkungan.

Kata kunci: *Green Accounting*, Kepedulian Lingkungan, Biaya Lingkungan

ABSTRACT

Desby Bening Merlian. 2018. *Differences In Understanding and Application Of Green Accounting In Small And Medium Enterprises Batik In Surakarta.* Accounting Department. Economics Faculty. Setia Budi University of Surakarta. Advisor Dr. Widi Hariyanti, SE., M.Si. Co Advisor. Yunus Harjito, SE., M.Sc.

This study aims to determine the understanding of the Green Accounting concept as well as to examine the differences of Green Accounting implementation on small and medium-sized businesses in Surakarta. Researchers do Green Accounting research on the concerns of UKM batik to the environment and also the understanding and application of environmental costs on UKM batik.

Data obtained from interviews, direct observation and the spread of questionnaires to the owners or managers of small businesses and batik medium enterprises in Kampung Laweyan and Kampung Kauman. The number of samples used are 25 small businesses and 25 batik medium enterprises in Kampung Laweyan and Kauman Village. The statistical test was performed with the IBM SPSS Version 21 program.

Based on the results of the analysis by using Different Test (T-Test) and by direct qualitative observation, it is found that there is no difference between Green Accounting implementation between small and medium-sized businesses in Surakarta. In addition, this research can explain that small and medium business actors already understand in terms of environmental concerns and environmental costs.

Keywords: Green Accounting, Environmental Awareness and Environmental Costs.