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Social Accountability Analysis Based on the Triple Bottom Line Theory in de Berran Tourist Village in Oro-Oro Village, Ombo, Batu City**Belinda Ardelia Putri^{1*}, Driana Leniwati¹, Thoufan Nur¹, Nona Marsela Herawati Penalosa¹**

¹Universitas Muhammadiyah Malang
Jl. Raya Tlogomas No.246 Malang , Indonesia
Email: belindaardelia48@gmail.com

ABSTRACT

The purpose of this research is to know social responsibility based on the Triple Bottom Line Theory at Kampong Wisata De Berran, Oro-oro Ombo Village. To achieve the research objectives, the research was conducted on Mangga Dalam Street, Gondorejo Hamlet, Oro-oro Ombo Village, Batu City. The method used is a case study with a qualitative descriptive approach. Qualitative data was obtained by conducting interviews and documentation. The informants in this study were the leaders, heads of finance, employees and the surrounding community. Data analysis techniques in this study are data reduction, data presentation and conclusion drawing. The results of the study stated that Kampong Wisata De Berran has implemented the theory or concept of the Triple Bottom Line which includes three main elements, namely profit, people, and the planet.

Keywords : social responsibility, triple bottom line, qualitative method, Kampong Wisata

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INTRODUCTION

Every company or organization that produces output, both services and products in each of its activities, indirectly has a responsibility toward the surrounding environment. The influence of the activities of the company or organization can be in the form of positive or negative impacts or direct or indirect influences on the surrounding environment. Environmental issues have become a major topic in various fields recently, and for this reason, companies and organizations are required to care more about the environment with activities themed "go green".

Environmental accounting is introduced frequently by increasing awareness of environmental responsibility because the environment has a major role in the sustainability of life. But the problem is what is the role of the company towards the environment considering that companies are sometimes synonymous with environmental destruction. In general, environmental accounting is a guideline for preparing reports on the social environment.

Along with the development of accounting, nowadays accounting does not only pay attention to profit but also is measured from the economic, environmental and social aspects. In the implementation of environmental accounting, there is one theory, namely the triple bottom line theory. In this theory, 3 things need to be considered, namely profit (profit), people (society), and planet (environment). This concept applies that companies must prioritize the interests of stakeholders rather than the interests of the company itself.

The phenomenon that occurs in this study is that the application of environmental accounting is not only carried out by companies, but in the tourism sector, they must also apply environmental accounting (Nurhidayat et al., 2020), one of which is through the concept of the triple bottom line in its operational activities. The tourism sector has contributed to the development and economic growth of an area, making environmental problems a problem very significant. The growth in the number of tourists and the use of resources that are not matched by environmental responsibility and quality accounting information can threaten unsustainability.

Even though the tourism sector has had a positive effect on improving the economy, other things also need to be considered. In addition to positive impacts, tourism activities also have negative impacts, especially if they are not accompanied by adequate environmental management in tourist areas. Therefore, good tourism must be combined with environmental and social safeguards to develop a sustainable tourism concept. Protection in the tourism sector is the goal of good tourism. (Millati, 2016)

Previous research conducted (Rembulan et al., 2021) discussed "Implementation of the Triple Bottom Line Concept in CSR PT. Antam Sulawesi Tenggara" which uses qualitative research methods to show that the concept of the Triple Bottom Line has been implemented through a CSR program that includes: 6 fields, namely health, economy, education, environment, socio-culture and strengthening institutional capacity, in the implementation of the program there is also the participation of the community participating in the planning, implementation, monitoring of post-implementation and achievement of program implementation which has been felt good for the welfare of the community as well as for the environment.

Based on several previous studies which are the same as conducting research related to the application of the Triple Bottom Line concept. The difference with previous studies lies in the object of research. This study focuses on the object of research in the form of tourism, namely Kampoeng Wisata De Berran using descriptive analysis methods.

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Kampoeng Wisata De Berran is a community-based tourism object located in Gondorejo Hamlet, Oro-Oro Ombo Village, Batu City, East Java. This tourist attraction puts forward its concern for the environment because

This tourist attraction still maintains environmental sustainability while maintaining its original form (reference). As well as this tourist object is a manifestation of concern for the environment because the place was used as a garbage dump which was eventually used as a useful tourist object. Not only concerned for the environment but this tourist attraction also focuses on its goal, which is to get the maximum profit.

One of the main rides provided is a swimming pool. The operational activities carried out in the De Berran Tourism Village require a large supply of water every day so it requires the management and maintenance of the springs. As a water tourism object, it is supposed to pay attention to environmental conditions and the surrounding community as impacts arising from operational activities. Therefore, it is very important to report on environmental activities to gain confidence in developing tourism in the future.

Based on the background of the problem, the researcher chose to conduct a study entitled "Analysis of Social Responsibility Based on the Triple Bottom Line Theory in Kampoeng Wisata De Berran, Oro-oro Ombo Village, Batu City"

METHOD

This research is qualitative research using descriptive analysis. This research is included in the form of case study research, which aims to analyze the disclosure of the Triple Bottom Line carried out on the object of research. The object of this research is Kampoeng Wisata De Berran which is located in Gondorejo Hamlet, Oro-oro Ombo Village, Batu District, Batu City, East Java. The types of data used in this research are primary data and secondary data. The unit of analysis in this study is profit, people and planet. There were 4 informants in this study, including 1 leader, 1 finance department, 1 employee and 1 local community. The data collection techniques used in this study are interviews and documentation. While the data analysis technique in this study went through several stages, namely data reduction, data presentation and conclusion.

RESULT AND DISCUSSION

Corporate social responsibility is a form of corporate concern based on three basic principles known as the Triple Bottom Line, namely Profit, People and Planet. (Environment). The TBL concept was developed by John Elkington in 1997 through his book entitled "Cannibals with Fork, The Triple Bottom Line of Twentieth Century Business". (Aulia, 2021) Elkington believes that apart from seeking profit, in business one must be aware of and involved in achieving the interests of the community (People) and make an active contribution to preserving the surrounding environment (Planet). This means that the company has responsibilities not only to partners but also to employees involved in the company's operations and the surrounding community. Namely paying more attention to the local community by establishing communication with the community to know and understand them, so that the company can withstand unwanted negative actions from the community, the company needs to adjust to the local community and know community problems regarding the company's existence and company's responsibilities for this (Michael et al., 2019).

The concept of the Triple Bottom Line theory is seen in the activities that have been carried out by the company. The difference is that the TBL Kampoeng Wisata De Berran

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concept has a societal goal, bearing in mind that the company stands with the concept of community-based tourism.

TBL is an important factor that must be considered by a company. TBL can be a reference for companies, not only paying attention to economic aspects, but also to positive and negative impacts on social and environmental aspects. The three aspects of TBL are closely related and interrelated. (Zanny & Kartawijaya, 2016) illustrates that from an economic perspective, the business must focus on profit for its survival, from a social perspective, the business must be committed to society to provide maximum profit, and from an environmental perspective, all company activities are related to the environment. From this interpretation, it can be said that companies must be able to balance the economy to provide benefits to society and maintain environmental balance for each of their operations. Companies that recognize the three aspects of TBL can implement them into their CSR programs. Indeed, the concept of TBL is the core of CSR principles (Lelisari and Bismar Nasution, 2017).

Corporate Social Responsibility on the Profit

Profit is the main and most important goal in every business activity. It is not surprising that the main focus of all company activities is to achieve the highest possible profit. Activities that can be taken to increase profits include increasing productivity and implementing cost efficiency. Increased productivity can be obtained by improving work management by simplifying processes, reducing inefficient activities, and saving process and service time. Meanwhile, cost efficiency can be achieved if the company uses materials as sparingly as possible and cuts costs as low as possible.

The company's contribution to the economy can also be demonstrated by increasing the welfare of the community around the company as stated (Wida, 2017) that welfare for internal parties must be accompanied by welfare for external parties (in this case the community). The management of Kampoeng Wisata De Berran is also aware of this by contributing to society by developing businesses in the surrounding community, such as creating jobs and opening various businesses in the field of food sales.

From the results of research on social responsibility in the Profit aspect, it is explained that the company has attempted to improve the welfare of the community by increasing business opportunities for the surrounding community to trade and work. It can be seen that Kampoeng Wisata De Berran has good intentions for the community and as a form of social responsibility it provides opportunities for people to work to reduce unemployment.

Kampoeng Wisata De Berran, of course, also pays attention to the profits it earns so that it remains oriented towards seeking economic benefits that allow it to continue to operate and develop. The company feels that the profit earned is sufficient to meet the needs of its operational activities for the continuity of its business.

Kampoeng Wisata De Berran's financial reporting has also been carried out, it's just that the financial reports are simply financial reports and are not following applicable accounting standards. So the income reported is still not real, because what is reported is only the results of income obtained from the sale of tickets and stalls and rental of existing facilities. As well as the costs reported are only operational costs such as salary costs, electricity, wifi, and maintenance costs.

Kampoeng Wisata De Berran has also allocated 2.5% of its business results for social activities and 2.5% -5% per year for the environment. The funds are used for activities that help the community, such as village salvation, community service activities, and religious activities, such as the Prophet's birthday.

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Even though it has allocated funds for social and environmental activities, Kampoeng Wisata De Berran still has not reported these costs in its financial statements. In this case, it means that there is still no accountability report regarding social and environmental costs even though the activities have been carried out.

So the researcher can conclude that Kampoeng Wisata De Berran in carrying out its social responsibility also pays attention to all interested parties, meaning that Kampoeng Wisata De Berran is not only concerned with its benefits but also for the surrounding community to contribute to providing opportunities to increase income for the surrounding community. However, the financial reporting of Kampoeng Wisata De Berran is still not appropriate because reporting is not following applicable accounting standards and only operational costs are reported. And accountability reporting related to social and environmental costs is still not fully recorded in the financial statements. So that the existing financial reports are not the result of existing expenses and income.

Corporate Social Responsibility on the Aspect of People (Society)

People or society are very important stakeholders for the company because community support is very necessary for the existence, survival and development of the company. therefore the company needs to be committed to trying to provide the maximum benefit to the community (Kasmawati, 2014).

Based on the results of interviews conducted by researchers, Kampoeng Wisata De Berran has carried out various activities that can improve the welfare of the surrounding community, including providing employment opportunities, helping to increase people's income sources and providing assistance for community activities. This is in line with what was disclosed by (Pian Angling, 2010) that company operations have the potential to impact society. The company has also established good relations with the community by continuously communicating with community. With that, a good relationship is established between the company and the community for the smooth running of the company's operations now and in the future.

In helping to increase company profits, employees are needed. Therefore the company must produce quality employees to work well following the provisions of the company. Kampoeng Wisata De Berran has provided opportunities and opened up employment opportunities for residents or the surrounding community, so the majority of its employees are natives. In this case, the company has also provided employee rights properly, provided a comfortable and conducive work environment, established good relationships with each other, and provided benefits or incentives as a form of corporate responsibility.

So the researcher can conclude that the implementation of social responsibility in the People aspect carried out by Kampoeng Wisata De Berran has been carried out well. The company has established good relations with the community and contributed to the community in the form of activities that can improve the community's economy as well as assist in working together in the community. The company has also properly implemented the People aspect to employees, which the company has paid attention to and provided proper, conducive and safe work facilities and environment for employees, provided rights for employees and provided benefits as a form of corporate responsibility.

Corporate Social Responsibility on Planetary (Environmental)

The planet or environment is related to all fields of human life. The company's relationship with the environment is a causal relationship, where if the company takes care of the environment, the environment will provide benefits to the company. the company should care for the environment and be sustainable for biodiversity. For example, greening

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the environment, improving settlements and developing tourism (ecotourism) (Syuhada, 2012). However, most humans still do not care about the environment around them. This is because there are no direct benefits that can be taken from it.

According to (Ria & Deviarti, 2012) that profit is the essence of the business world and that is a natural thing. So, humans as industry players are only concerned with how to make as much money as possible without making any effort to preserve the environment. In fact, by preserving the environment, humans will gain more benefits, especially in terms of health, and comfort, in addition to the availability of more guaranteed sustainable resources.

Humans and other forms of life are creatures that cannot be separated from the environment, therefore it is necessary to create a healthy environment for the sake of everyone's health and comfort. The more companies, the more pollution they produce. Therefore, companies must be responsible for the environment for their surroundings so that the environment is not polluted and the community will not feel any impact from the company.

In running a business or company business, it is necessary to be responsible for providing impacts and benefits to the community and the surrounding environment. Kampoeng Wisata De Berran has carried out various activities to be environmentally responsible. The activities carried out include preserving the environment by sorting waste and processing waste independently, and reforestation activities by periodically planting trees as an effort to preserve the environment and water sources. Kampoeng Wisata De Berran also applies to all visitors to reduce plastic waste, this is done as a form of the company's concern for the environment by minimizing plastic.

The researcher concludes that the social responsibility of Kampoeng Wisata De Berran on the environmental (planetary) aspect has been implemented properly. Even though there were negative impacts, the company was able to solve the problem properly, so that there was no discrepancy between the surrounding community and Kampoeng Wisata De Berran. In this case, Kampoeng Wisata De Berran also has efforts to reduce environmental damage while maintaining and caring for the existing environment, by processing its waste, converting wasteland into a valuable place, and saving springs. With these efforts, especially protecting the surrounding environment, it is considered to have awareness and responsibility to keep the surrounding environment clean and not polluted by garbage

IMPLICATIONS

The existence of a company is inseparable from the positive or negative impacts that are given to the surrounding environment. So far, Kampoeng Wisata De Berran has had quite a positive impact on the surrounding environment. The community feels that this tourism will make them more prosperous by increasing the economy. The community also feels that with this tour, the environment is cleaner. It is not only the positive impact that is given, the community also says that there is also a negative impact that is given, namely congestion. This congestion occurs because the environment is small due to vehicles passing by, especially when the holiday season arrives. But this problem is not a big problem for the community, because the company can resolve it by deliberating with the community properly.

CONCLUSION

Based on the results of research conducted by researchers, using existing indicators, the conclusion is that first, social responsibility activities carried out by Kampoeng Wisata De

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Berran generally fulfill the theory or concept of the Triple Bottom Line which includes three elements The main ones are profit, people and planet. Second, the economic responsibility (profit) of Kampoeng Wisata De Berran has been carried out by providing opportunities to increase income for the surrounding community. However, in terms of financial reporting and accountability reporting, it has not been implemented properly. Third, environmental (environmental) responsibility has been well implemented by Kampoeng Wisata De Berran. It can be seen from the activities of social responsibility in the environmental sector which are carried out to save and preserve the environment such as the use of springs, converting landfills into useful land, planting trees as land afforestation, and the process of disposing and reusing waste rubbish. Fourth, social responsibility (people) has been well implemented by Kampoeng Wisata De Berran. This has been carried out by Kampoeng Wisata De Berran through its caring activities for the surrounding community in terms of assistance in terms of providing financial contributions as well as increasing the economy and creating jobs as an effort to reduce unemployment around the Kampoeng Wisata De Berran area. Social responsibility (people) is also given to employees tangibly by providing comfortable work facilities and granting rights to employees such as assistance with medical expenses, assistance with celebration costs and holiday allowances.

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