

Implementation of Green Accounting to Concern For The Working Environment of Garment Micro, Small and Medium Enterprises in Gerbang Kertaususila

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Abstract. *The purpose of this study was to determine the level of understanding and concern of Micro, Small and Medium Enterprises in the gate Garment ethical paper relating to the application of green accounting in its business. Green Accounting is the development of accounting information, which has its own role through voluntary reporting in the company's financial statements related to environmental costs. Observation, interview and documentation techniques were used to collect research data. Data analysis in this qualitative descriptive research using Miles and Huberman data analysis model in (Sugiyono, Metode Penelitian Kuantitatif, Kualitatif, dan R&D., 2017) specifically reduces data, presents data, then makes conclusions. The results of this study indicate that two out of three Micro, small and medium Garment business actors in Gerbang Kertaususila understand and understand about good care in maintaining the work environment as a form of green accounting. Although for details about the expenditure of business costs garment and the environment they have not telesuri in detail but they realize that the environmental cost is a responsibility that is loaded on the financial statements of their businesses that do not include details, but they recognize that the environmental cost is the responsibility of reporting on their business finance research.*

Keywords: *Green Accounting, Environmental Costs, Micro Small Medium Enterprises Garment*

INTRODUCTION

Indonesia has many sectors that support the country's economy. One of them is the industrial sector which includes the Micro, small and Medium Enterprises sector. The expansion of Micro, Small and Medium Enterprises is a very strategic step to improve the national economy. The existence of Micro, Small and Medium Enterprises remains the mainstay of the government because it plays an important role in economic growth, both in managing productive business activities, financing and employment, thus providing employment opportunities for local residents. However, the faster small and medium microenterprises develop, the more they also interact with the environment.

Micro, small and medium enterprises are a strategic step to improve the standard of living of the community and reduce social inequality and poverty as a work force. However, the existence of Micro, small and Medium Enterprises also has a negative environmental impact if not properly managed. Micro, small and medium enterprises focus on profitability and turnover in their business activities and less attention to environmental waste management. Environmental costs are often ignored because Micro, small and medium enterprises are more concerned with the quality of the products they produce. This is because Micro, small and medium enterprises only focus on operating profit and do not know the environmental impacts that affect business continuity, as economic ingenuity cannot identify the components of environmental costs. Productivity and efficiency indicators of Micro, small and medium enterprises often ignore environmental concerns. Micro, small and medium enterprises are less concerned about the environment due to lack of awareness of environmental impacts.

Some small and medium micro enterprises cause environmental damage through the still indiscriminate disposal of waste. These impacts have resulted in environmental degradation in the form of air, soil and water pollution. Public awareness of the environment gave rise to the idea of holding an environmental movement as a result of the affected industries. This concern for the environment is what underlies the emergence of green accounting. Green Accounting is an accounting reporting package that assists users in researching and making economic and non-economic decisions, integrating research, measuring value, recording, summarizing, and reporting financial, social and environmental information in an integrated manner. Green Accounting is closely related to identifying, measuring and allocating environmental costs, integrating environmental costs into the organization and identifying environmental obligations. The purpose of environmental accounting is to provide information about company performance based on environmental protection and environmental considerations so that companies cannot freely dispose of resources without considering the impact on society.

The above has also become a concern of the local government because a number of Garment Micro, Small and Medium Enterprises have emerged at the Kertaususila Gate. The regional government hopes that an increase in the number of Garment Micro, Small and Medium Enterprises at the Kertaususila Gate will be accompanied by an increase in understanding and concern for garment manufacturers to protect the environment from

contamination and damage caused by garment production activities. By (Ginting, 2007) All Garment Micro, Small and Medium Enterprises have duties and responsibilities to control and reduce pollution produced by these industries. It is this concern that underlies the act of implementing green accounting in business management.

Green accounting is seen as an important tool according to (Mošnja, 2019) to understand the natural environmental aspects that affect business and economy as a sustainable agent. The purpose of green accounting is to provide information about the performance of a company based on protection, and a sense of concern for the environment so that the company cannot handle resources equitably without considering the impact on society. The rules regarding the application of green accounting for Micro, Small and Medium Enterprises, especially garment manufacturers, are currently unclear. But the application of green accounting in private companies is included in PP No. 47 year 2012, continued from UU No. 40 regarding the Limited Liability Company year 2007. By (Lindrianasari, 2007) for all businesses to be socially and environmentally responsible in the resource area.

The results of the first observation from an interview with a garment Micro, Small and Medium Enterprise owner in Surabaya, the owner of the Garment Micro, Small and Medium Enterprises said that they had allocated a special budget for environmental issues. Owners of Micro, Small and Medium Garment Businesses always care about the environment in which garments are produced and do not pollute the environment by processing the remaining garment manufacturing materials so that they can be reprocessed. Because of that, the research team was interested in exploring the problem “Implementation of Green Accounting to Concern For The Working Environment Of Garment Micro, Small and Medium Enterprises in Gerbang Kertausila”. It is hoped that this study will be able to help achieve optimal green accounting practices, especially for garment production Micro, Small and Medium Enterprises in the Kertausila Gate and business practitioners in other business sectors.

The formulation of the problem in this research is how is the level of understanding and awareness of the behavior of Micro, Small and Medium Garment Enterprises located at the Kertausila Gate. From the formulation of the problem above, the purpose of this research is to find out the level of understanding and concern for Garment Micro, Small and Medium Enterprises at the Kertausila Gate.

LITERATURE REVIEW

Green accounting

Green accounting is an accounting science that seeks to identify, measure, and evaluate results as well as disclose the costs associated with a business related to the environment. The implementation of Green Accounting provides accountability media and decision support for corporate stakeholders to determine environmental costs that will be included in reports that are submitted, and makes it easy to identify environmental costs when grouped (Jaya, 2015)

This is in line with observation or research (Astuti, 2012) which states that companies are also asked to provide transparent information, accountable organizations along with better and better corporate governance, and therefore companies are forced to provide information about their social activities. Meanwhile, observation or research from (Abdullah & Yuliana, 2018) stated that the company has incurred environmental costs, but these environmental costs have not been classified based on categories and parts, as a result environmental costs have become hidden. The reason for the existence of a company that chooses environmental costs and does not choose environmental costs all depends on knowledge of costs that are known by managers managing a company. (Astuti & Nugroho, 2016)

There are several reviews for companies to introduce environmental accounting as part of the corporate accounting system, including:

1. Environmental costs can be reduced and eliminated
2. Improving the company's environmental performance which can have a negative impact on humans, health, and the company's business success.
3. Costs or prices are expected to be more accurate with the products from these environmental processes needed and make it possible to meet the needs of customers who expect environmentally friendly products and services.

Regulations Related to Green Accounting

There are several regulatory regulations related to environmental management which are mandatory for all business owners. Corporations or companies allow them to be responsible for the land used and the environmental management of the company.

Law No. 23 year 1997 regarding Environmental Management Control, namely regulating, eliminating the obligations of everyone who acts to protect, manage, and provide true, good, and accurate information about the environment. The legal impact has also been determined against violations that cause pollution and environmental damage.

Law No 25 year 2007, which contains capital investment meingeinal. The law creates obligations for all investors, both businesses and individuals, to take corporate social responsibility to maintain sustainability. Respect the environment and cultural traditions of the local community. Any violation of this obligation must be subject to sanctions in the form of written warnings, payments, and suspension of investment or investment activities.

Law No. 32 year 2009 regarding the protection and management of the living environment, which argues that the quality or quality of the living environment which is increasingly degrading has threatened the survival of humans and other living things. Therefore, it is necessary to carry out management and protection of the environment that is consistent and consistent by all stakeholders. With this law regulation, there is a concern for the sustainability of the life of living things and the company it self.

Green Cost

Costs that arise from the existence or possibility of poor environmental quality are the meaning of environmental costs according to (Sholihin, 2009). Environmental costs, namely costs incurred by a company based on the environmental damage they cause and the protection carried out, is a consideration according to (Susenohaji, 2003). (Hansen & Mowen, 2009) revealed that environmental costs are costs that appear as a result of poor environmental quality, or poor environmental quality. From these three views, it can be concluded that the importance of environmental costs is high. The definition of environmental costs is the costs incurred by a business to prevent the possibility of decreasing environmental quality and to eliminate environmental damage caused by its activities.

The environmental costs incurred by companies are one of the more difficult factory transfer costs to identify directly, because they over time lie hidden in cost centers and do not have clear evidence of environmental cost tracking and reporting. Activities in the implementation of green accounting certainly involve costs incurred by the parties who provide goods and services that must be borne by the company. With the burden given, it

is hoped that a healthy and sustainable environment will be created. Environmental performance is a key indicator that underlies the success of a company. (Fasua & Kayode , 2011) there are several reasons that support the implementation of environmental accounting, namely:

- a. Environmental costs can be significantly reduced or eliminated as a result of business decisions ranging from operational changes and maintenance to investments in environmentally friendly technological processes and product redesign.
- b. If environmental costs are not considered specifically, they may be jumbled up and included in indirect accounting, or even ignored.
- c. Many companies have found that by selling their waste as a product, they can balance their environmental costs.
- d. Improved environmental performance can result from better control of environmental costs and can provide a meaningful advantage for human health along with the success of an enterprise.
- e. Learning about environmental costs and product and process performance leads to more accurate product costs and pricing and helps companies create more environmentally friendly production processes, services and goods.
- f. Companies have competitive advantages derived from environmentally friendly processes, goods and services.
- g. Accounting for environmental costs and an environmental performance can accommodate the progress of a company and the activities of the environmental management system as a whole.
- h. Disclosure of environmental costs increases shareholder value because of a company's concern for environmental sustainability.

The contribution of environmental costs incurred by owners of Micro, Small and Medium Enterprises is not only measured in units of money that have been issued or have not been issued.

Environmental Concern

By (Sue) concern for the environment describes general attitudes about environmental quality, which positively reveals the way in which environmental quality can be improved and maintained in all actions related to the environment. Someone who

cares about their environment is not only good at writing about them, because that concern is expressed through their actions, but must be shown by taking concrete actions.

Respect for nature can be shown by caring for the environment. Basically an appreciation for nature is an awareness that humans are part of nature, so they love nature and also love human life (Suparno, 2008). Concern for the environment can be confirmed by two main objectives. First, from the aspect of equity, that is, how economical the natural resources are used to finance development activities. Second, if the assets owned are really limited and the investigation or processing is not economically feasible, which strategy should be implemented to meet the development needs and requirements of the country concerned.

Caring for the environment refers to the behavior of caring for the environment and trying to manage it as well as possible. The trick is to take care of and protect the environment. In this way, residents can continue to enjoy the blessings of nature without destroying it. Attitudes and actions to protect the environment are characteristics that must be owned and practiced by everyone. This character is very important so it must be taught from an early age for the future.

Helping the environment means participating as much as possible in preserving the environment. This can be achieved through conservation, management, restoration and environmental protection. Beirikuit are several policies that need to be considered when caring for and preserving the environment, namely:

- a. Avoid and protect the earth's resources from pollution and damage.
- b. Avoid all actions that can cause pollution, damage health and damage the environment.
- c. Make optimal use of renewable (non-fungible) natural resources.
- d. Preserve and improve the environment for future generations.

Micro small and Medium Enterprises

Micro, small and medium enterprises are the largest business group in the Indonesian economy. This group has shown resilience to various economic crisis shocks. (VIVI KUMALASARI SUBROTO S.E, 2022)concerning Micro, Small and Medium Enterprises uses other criteria to define the meaning and criteria of Micro, Small and Medium Enterprises. What is meant by Micro, Small and Medium Enterprises are:

a) Micro Business

Productive businesses owned by individuals or single entities that meet micro-enterprise standards according to the law. The net worth of this business is Rp50.000.000,- does not include buildings and business premises. Annual small business achievement Rp.300.000.000,-.

b) Small Business

A small business is a business that is carried out independently, not a subsidiary of a business or a branch of a medium or large business. The assets in this business are Rp 50.000.000-500.000.000 excluding land and buildings. The annual sales performance reaches from Rp 300.000.000 until Rp 2.500.000.000.-

c) Middle Class Business

This middle class business is also owned by individuals or privately owned business entities. This middle class business is also not a branch or a subsidiary of another business company. The total assets of medium businesses range from Rp 500.000.000 until Rp 10.000.000.000. While the sales or turnover generated is Rp 2.500.000.000-Rp 50.000.000.000 every year.

Based on its development, Micro, Small and Medium Enterprises in Indonesia can be distinguished according to four criteria :

1. Micro, Small and Medium Enterprises which are used as a place to earn a living and work opportunities, which are more commonly known as informal sector services, are the meaning of **Livelihood Activities**.
2. Micro, Small and Medium Enterprises that have the characteristics of craftsmen but do not yet have entrepreneurial characteristics are the definition of **Micro Enterprise**.
3. Micro, Small and Medium Enterprises that already have an entrepreneurial spirit and are able to accept minimal export and sub-contract work is an important aspect of **Small Dynamic Enterprise**.
4. Micro, Small and Medium Enterprises that will be transformed into a large business and have a soul of e-intrapreneurship is the intention of **Fast Moving Enterprise**.

The following are the characteristics of micro, small and medium enterprises, including :

- a. The type or product offered for sale is not fixed or may change from time to time.
- b. Can move or run a business location at any time.
- c. The business does not exercise control over personal finances or the finances of businesses that are still unified.
- d. Human Resources do not yet have an entrepreneurial spirit.
- e. The level of human resource education is usually still high.
- f. Most of the Micro, Small and Medium Enterprises actors still do not have access to banking, but some of the Micro, Small and Medium Enterprises do have access to non-bank financial institutions.
- g. Generally there is no business license or legality, including the Taxpayer Identification Number.

Empowerment of Micro, Small and Medium Enterprises

To empower is to protect. Preventing the weak from becoming more competent in the face of a strong position is a process of empowerment. Empowering communities and securing their rights in the vicinity of the company's operational areas are commitments that must be fulfilled. Community empowerment is very effective in enabling communities to become efficient and adaptive to the changes that occur in their environment. Empowerment is an effort to balance society by encouraging, motivating, raising awareness, balancing and possessing abilities.

Empowerment of the community itself refers to the process of balancing human resources or the community itself in the form of inheritance of individual skills, creativity, abilities, and ways of thinking and acting that are better than before. Community strengthening is very important and must be carried out to facilitate the current rapid economic and technological growth. The aim of empowering the line community is:

- a) Emerging independent individuals in society.
- b) Creating an environment that has good work ethics to create healthy and mutually beneficial working conditions.
- c) Creating a society that is aware of its own potential and its environment.
- d) Educate and empower communities to plan and take responsibility for actions to meet their livelihood needs.

- e) Improving the ability to think, negotiate and find solutions to problems that may arise in the environment.
- f) Reducing poverty by increasing the basic capabilities and skills of the community.

Empowerment of Small and Medium Enterprises is a strategic step to increase the standard of living of Indonesian people, especially through creating job opportunities and reducing inequality and poverty, according to (Supriyanto, *Pemberdayaan Usaha Mikro, Kecil, Dan Menengah (UMKM)*, 2006). The evolution of small and medium enterprise firms is more reflected in the number of business units, entrepreneurs and their contribution to national income, as well as field workers.

RESEARCH METHODS

Research Design

The research design was designed as a descriptive study with a qualitative approach to analyze and explain the meaning of Implementation of Green Accounting to Concern For The Working Environment Of Garment Micro, Small and Medium Enterprises in Gerbang Kertausila. (Bodgan & Taylor, 2012) explains that qualitative research is utilized as a research method which can create descriptive data provided in the form of literal or verbal words which originate from various sources and behaviors learned from several phenomena that occur in the field. This research uses descriptive analysis to process and analyze data in order to identify understanding/knowledge and intelligence regarding the practice of green accounting by Micro, Small and Medium Enterprises of Garment production at the Kertausila Gate. The descriptive research data is based on status, situation, attitude, mood, or system of thinking about the problem being studied.

Place and Time of Research

The place and time of the research were selected 4 clothing manufacturers of Micro, Small and Medium Enterprises, namely 1) Detayas Store located on the street 34, Sultan Iskandar Muda Surabaya. 2) Faza Mitra Konveksi Garmen located on the street 2 Pondok Wage Indah Sidoarjo. 3) Konveksi Ahmad Collection located on the street Dusun Daleman, Japan Sooko, Mojokerto. 4) Ririn Konveksi located on the street 10 A, Rungkut Kidul 2 Kabayan, Surabaya. This research was conducted in February – May 2023.

Data Type

The research entitled Implementation of Green Accounting on Concern for the Work Environment of Garment Micro, Small and Medium Enterprises at the Kertausila Gate uses qualitative data types.

Data Source

This research uses the primary data type. The primary research data consisted of answers to questions that had been submitted by researchers to the owners of Micro, Small and Medium Enterprises and Garment Manufacturers, with a total of 4 informants.

Population and Sample

This research uses descriptive analysis to process and analyze data in order to identify understanding and intelligence regarding the practice of green accounting by Micro, Small and Medium Enterprises of Garment Producers at Gerbang Kertausila. The descriptive research data is based on status, situation, attitude, mood, or system of thinking about the problem being studied.

Data Collection Technique

Data collection techniques in this study were carried out by means of observation, interviews, and documentation. The steps taken to obtain data from research in the field are to process the data that has been obtained by analyzing the data, describing the existing data by drawing conclusions. Meanwhile, qualitative research with data analysis techniques is carried out when data collection is in progress, after the completion of data collection in the model period is realized. During the interview, the researcher did a description or analysis of the informant's answers.

Data Processing Process

After conducting research and data collection, the next step is to process the data using the following techniques:

1. Data Reduction

Data reduction is one of the intuitive ways of concluding a number of data by means of classifying them into purposive conceptual units, purposive categories and optimally defined. Reducing meaningful data carries out activities of summarizing, selecting important things by looking for the minimum and pattern so that the research data can provide a clear picture or event as well as make it easy for scientific research to incorporate subsequent data if necessary.

2. Data Presentation

Presentation of data is one of the activities in the preparation of research reports that are carried out so that the collected data can be understood and analyzed according to the objectives.

3. Conclusion Drawing and Verification

This phase is the last step in data analysis. Conclusion drawing can be done by concluding data and information related to research results and verifying them theoretically, so as to produce valid and reliable research.

4. Data Validity Techniques

Methods of data validity or data validity are used by scientific researchers to ensure the validity and reliability of data found in the field. The data validation method in this research uses the cross-check method.

Data Analysis

Data analysis is analyzing data and classifying the most exhaustive data. Furthermore, sorting out the accumulated data to identify which key data needs to be explored, formal data analysis detailing intuitive efforts to find conclusions suggested by the data and expressing ideas, as an effort to describe and reach conclusions guide. The data obtained from observations, interviews, and related material must be translated, so that it is possible to illustrate how the implementation of green accounting is related to the environmental integrity of the Garment Micro, Small and Medium Enterprises work environment at the Kertasusila Gate.

RESULTS AND DISCUSSION

Environmental Concern

The environment is one of the most important indicators in carrying out a business. Inducing environmental conditions can produce good business activities. So from that, environmental responsibility for business actors, especially Micro, Small and Medium Enterprises, is one of the most important things. Beirikuitl is the result of a thousand environmental capacity-measuring studies regarding actual business behavior in Micro, Small and Medium Enterprises which are presented in the table below the line :

Table 1. Environmental Concern

No.	Question	Informant 1 Detayas Store Surabaya	Informant 2 Faza Konveksi Sidoarjo	Informant 3 Konveksi Ahmad Collection Mojokerto	Informant 4 Ririn Konveksi Surabaya
1.	Do you know how to protect the environment around you?	Yes, i understand how to protect the environment.	Yes, i really understand how to protect the environment.	Yes, of course i do.	Yes, of course i do.
2	Do you know that protecting a living environment is the same as preserving the continuity of life as effortless as possible?	Yes, i really know.	Yes, I totally agree with this statement.	Yes, i really know.	Yes, I know for sure and I agree with that statement.
3	Do you always protect business waste so it doesn't pollute the environment?	Yes, I and some of my employees know very well how to keep waste from contaminating the environment.	Yes, as much as possible. In fact, many want to waste our business because our business waste can be reused.	Yes, I did several ways so that the waste does not pollute the environment.	Yes, of course I tried my best to look after him.
4	Do you use environmentally friendly business equipment and raw materials?	Yes, of course.	Yes, true.	Yes, for eco-friendly equipment materials	Yes, of course.

5	Are you doing any more management of the business waste?	Yes, I manage it again normally made footwear.	No, but I want it to be like that because we don't have much time so we have other partners to manage waste from our business. So the waste from this business, I sold it again.	No, I want it that way.	No, if we try, we will throw away the remaining cloth.
6	Are you buying environmentally friendly equipment?	Yes, of course.	Yes, it is true. All of our business equipment is environmentally friendly.	Yes.	Yes, I think our equipment is environmentally friendly.

Sources: INTERVIEW RESULTS (2023)

Based on the table above, it can be seen that the business operators of Micro, Small and Medium Enterprises in several areas of the Kertaususila Gate have had little regard for the environment. In general, they want to know how to protect the living environment well, and this has the meaning that a good living environment is also related to maintaining survival. Meireical is also aware that using environmentally friendly fittings and raw materials with the aim of ensuring that their waste does not contaminate the environment. However, for the treatment of non-organic business waste, namely peircal cloth, it is still not efficient and some of these mechanical wastes are processed into goods that have separate benefit values and there are also those who sell the remaining peirca cloth into other products.

Knowledge of Business Costs

The business costs that must be spent are a sacrifice in order to generate a profit, the latter is a very important component. Direct costs and indirect costs represent types of costs. The following table is presented which shows a knowledge of business behavior regarding business costs:

Table 2. Knowledge of Business Costs

No.	Question	Informant 1 Detayas Store Surabaya	Informant 2 Faza Konveksi Sidoarjo	Informant 3 Konveksi Ahmad Collection Mojokerto	Informant 4 Ririn Konveksi Surabaya
1	Do you understand how to prepare funds to meet business expenses?	Yes, i know.	Yes, of course.	Yes.	Yes.
2	Do you always measure business performance with a degree of intuition?	No, neither do we necessarily.	Not always, but we have to do it regularly.	If this, yes.	Yes.
3	Do you know the components of business costs?	No, we don't know.	Yes, we know the components.	Of course we know.	Of course we know.
4	Do you separate business expenses from personal expenses?	Yes, I definitely distinguish it.	No, but my wife does and we can definitely measure up.	Yes.	No, mix them together.
5	Do you have sufficient experience to manage business expenses?	Yes, I have experience from 2017.	Yes, I have 8 years of experience.	Yes.	Yes.
6	Do you know how to charge business costs in product calculations / profit calculations?	No, I don't really know	Yes, you need to know the selling price, so don't give a price randomly.	Yes.	Yes.

Sources: INTERVIEW RESULTS (2023)

From the research results that have been carried out on business behavior in several areas at the Kertasusila Gate, there have been knowledge about business costs. In general, doing business is difficult, you also want to know how to intuitively manage business costs, so that doing business can affect the performance of your business, so that you can earn a thousand profits. Doing business at the same time understands and understands the components of business costs. And the great majority of business owners who are self-employed also have the experience to manage business costs and distinguish between personal expenses and business expenses as well as knowing the profit from each of their products is capital-intensive..

Knowledge of Environmental Costs

Environmental costs incurred in the company as part of the overhead are difficult to intuitively determine directly because the total costs are offset in the environmental costs pool. by. (Ikhsan, 2008). This research will have a detailed understanding of how to

allocate a small amount of environmental costs in their business costs. Knowledge of business practices regarding Micro, Small and Medium Enterprises measuring environmental costs is presented in the table below the line :

Table 3. Knowledge of Environmental Cost

No.	Question	Informan 1 Detayas Store Surabaya	Informan 2 Faza Konveksi Sidoarjo	Informan 3 Konveksi Ahmad Collection Mojokerto	Informan 4 Ririn Konveksi Surabaya
1	Do you understand about environmental costs?	No.	Understand but not completely.	Yes.	Don't really understand.
2	Do you have knowledge about environmental costs?	I don't have enough knowledge yet.	Only a few.	Yes, I understand a little.	No.
3	Do you understand in detail every expenditure made for environmental costs?	No, I do not understand in detail.	Yes, I understand.	Yes, of course	Don't understand.
4	Do you agree that environmental costs are the responsibility of the entire entrepreneur?	No.	Yes, i agree.	Yes.	Agree.
5	Do you understand the environmental costs that need to be met in a business venture?	Yes, I understand.	Yes, I understand.	Yes, I understand.	Never know.
6	Do you charge the environment as part of the business cost of the environment as part of the business expenses?	No.	No.	No.	No.

Sources: INTERVIEW RESULTS (2023)

Based on the results of the table above, it can be seen that the average number of Micro, Small and Medium Enterprises in several regions at the Kertausila Gate has not gone through an understanding of environmental costs and generally does so in terms of having as much knowledge as possible about these environmental costs. look at the results of the interview. And the two of the four behaviors that have been carried out to understand in detail each of the activities carried out for the purpose of environmental costs.

Individual Spending Style

Business costs are greatly affected by the way a business is run and the economy controls its finances. Business executives must be able to balance business finances and personal interests so that business entities can feel the real advantage of their business. Below is presented a table of individual or individual expenses by business managers:

Table 4. Individual Spending Style

No.	Question	Informant 1 Detayas Store Surabaya	Informant 2 Faza Konveksi Sidoarjo	Informant 3 Konveksi Ahmad Collection Mojokerto	Informant 4 Ririn Konveksi Surabaya
1	Do you differentiate between personal expenses and business expenses?	Yes, of course.	Yes, it should be.	Yes.	Yes, all the same.
2	Is it important for you to understand and know that for your business activities you are not spending in vain?	Yes, very important.	Yes, it is very important. And mostly too many businesses that went bankrupt.	Yes, very important.	Yes, i think very important.
3	Do you do a fair double check when you are going to intuitively buy something for your business?	Yes, of course..	Yes, because the expenses are very large.	Yes, of course.	Yes.
4	Are you always careful in making personal expenses compared to the logic of business expenses?	Yes, of course.	No.	Yes, must be arranged as well as possible.	Yes, all the same.
5	Are you not worried about spending money for environmental needs as an important business expense?	No.	No.	No.	No.

Sources: INTERVIEW RESULTS (2023)

Based on the table described above, it can be seen that business actors understand enough in making business expenses so that these business actors do not make wasted expenses and business actors always consider it when they want to buy goods and equipment for their business activities.

CONCLUSIONS AND ADVICE

Based on the research that has been done, it can be concluded that micro, small and medium enterprises in several areas of the paper age do not really understand environmental costs. Basically garment business actors also care about the environment but they do not know clearly about environmental costs and environmental accounting (green accounting) so that business actors do not really understand how to apply green accounting and this is an important role for the government to continue to socialize green accounting on micro, small and medium enterprises in several regions.

As for the suggestion from the research of teirseibuit is to implement the Implementation of Green Accounting for Work Skills in Garment Micro, Small and Medium Enterprises at the Kertasusila Gate, it is best if the doers of the teirseibuit business understand in detail about environmental costs and environmental accounting. Environmental accounting has the objective of increasing awareness and concern for the effects that will arise from business activities in their environment.

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