

**ANALYSIS OF ENVIRONMENTAL COSTS BASED ON
ACTIVITIES IN REALIZING GREEN ACCOUNTING
(A Case Study on the Central Waste Bank of Berseri Bengkalis)**

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ABSTRACT

By focusing on the Green Accounting concept, this research examines the activities and environmental costs of the Berseri Bengkalis Waste Bank. At the local level, an in-depth understanding of waste management practices and the Waste Bank's environmental activities and costs will help build sustainability. It is hoped that the environmental accounting approach will form a strong foundation for achieving Green Accounting and encouraging positive changes in the management of natural resources in Bengkalis Regency. This research uses a qualitative type of research and uses a descriptive approach to describe the facts. Data collection techniques used include observation, documentation and interviews. The research results show that the Waste Bank records environmental costs simply and does not differentiate environmental costs from other cost components. Financial records are still simple and complete financial reports have not been prepared, which shows that the Waste Bank is still concentrating on operational development.

Keywords: *Waste Bank, Waste Management, Environmental Accounting, Environmental Activities, Environmental Costs, and Green Accounting.*