

SOCIALIZATION AND IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING AT THE BENGKALA LANDFILL, BULELENG

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Abstract

The waste crisis has emerged as one of the most pressing environmental challenges across various regions in Indonesia, including Buleleng Regency, Bali. The Bengkala Landfill, spanning approximately 7.8 hectares, is currently facing severe overcapacity issues due to a daily surge in waste volume reaching around 400 cubic meters, with only approximately 12 percent being optimally managed. This problem is exacerbated by the persistent lack of waste segregation at the source and an integrated management system that has yet to be fully realized. This article discusses a community service initiative aimed at socializing and implementing environmental accounting as a sustainable waste management instrument at the Bengkala Landfill. The initiative was executed through a series of methods including socialization, training, mentoring, and continuous evaluation. The results demonstrate that the application of environmental accounting has provided stakeholders with a better understanding of the environmental costs arising from waste management activities, alongside the economic and ecological benefits of measurable waste management. The implementation of environmental accounting at Bengkala Landfill has also encouraged systemic improvements, transitioning from an open dumping method toward a more environmentally sound controlled landfill system. This community service activity is expected to serve as a model for other landfills in Indonesia in integrating environmental accounting into waste management policies and operations.

Keywords:

Environmental Accounting, Bengkala Landfill, Waste Management, Community Engagement, Controlled Landfill

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INTRODUCTION

Waste management has become a strategic issue in Indonesia's sustainable development due to population growth, urbanization, and shifting consumption patterns that have increased waste volumes. This situation is evident in Buleleng Regency—specifically at the Bengkala landfill, which covers approximately 7.8 hectares and receives around 400 m³ of waste daily, yet manages only about 12 percent effectively. These challenges are exacerbated by poor waste segregation at the source, low public awareness, and limitations within the management system. The Buleleng Regency Government has taken steps to address this by halting open dumping, implementing controlled landfill practices, and adopting policies for waste collection based on waste type. However, these technical measures require support through a more comprehensive approach incorporating financial management and environmental accounting (Atmadja et al., 2021; Ali et al., 2020; Darmawan et al., 2023; Saputra, 2021; Saputra & Anggiriawan, 2021).

Environmental accounting is an approach used to identify, record, measure, and analyze the environmental costs and benefits arising from waste management activities. These costs encompass prevention, supervision, processing, transportation, facility maintenance, pollution control, and environmental monitoring, as well as remediation and environmental restoration (Putri & Saputra, 2022a; Putri & Saputra, 2022b; Saputra et al., 2022). Beyond measuring costs, environmental accounting helps identify economic benefits associated with waste management, such as revenue from recycling, methane gas utilization, and compost production (P. A. S. Laksmi, Arjawa, et al., 2023). Its application at various waste management sites has also demonstrated that environmental accounting can help identify cost efficiencies and support management practices based on circular economy principles (Saputra, Jayawarsa, et al., 2025; Saputra, Laksmi, et al., 2025). In the context of the Bengkala landfill, environmental accounting can serve as a tool to address various challenges, such as capacity constraints,

mixed waste, the transition from open dumping to a controlled landfill system, and low public awareness. Outreach and training are also crucial for enhancing the capabilities of managers and stakeholders in implementing environmental accounting, as evidenced by the increased understanding among participants following training and mentoring activities (Saputra, Darmawan, et al., 2024; Saputra, Putri, et al., 2024). Consequently, the implementation of environmental accounting is expected to support more informed decision-making, improve landfill management accountability, and yield policy recommendations that strike a balance among environmental, social, and economic aspects (Agung et al., 2023; Laksmi, Putra, et al., 2023).

METHODS

Location and Timeline. This community service initiative was conducted at the Bengkala Landfill, Buleleng Regency, Province of Bali. The selection of this location was based on the urgent nature of the waste management problems at the landfill and the commitment of the Buleleng Regency Government to undertake comprehensive waste management reform. The activity was carried out over a six-month period, encompassing the preparatory phase, execution phase, and evaluation phase. The stages included initial socialization, training, implementation mentoring, and final evaluation.

Target Participants. The target participants of this community service initiative were:

- 1) Managers and operational staff of the Bengkala Landfill.
- 2) The Buleleng Regency Environmental Agency as the supervisory institution.
- 3) Village and sub-district officials in the vicinity of the Bengkala Landfill.
- 4) Community members and business operators in the surrounding areas of the landfill.
- 5) Other stakeholders related to waste management in Buleleng Regency.

Implementation Methods. The community service activity was executed through the following methods:

Socialization. The initial stage of the activity involved the socialization of the concept and principles of environmental accounting to stakeholders. Socialization was carried out through various forums, including meetings with local government officials, focus group discussions with landfill managers, and public outreach to surrounding communities. The socialization materials covered the definition of environmental accounting, the benefits of its application in waste management, and examples of implementation at other landfills.

Training. Following the socialization, intensive training was provided to landfill managers and operational staff regarding the technical aspects of implementing environmental accounting. The training encompassed:

- 1) Identification of environmental costs in waste management.
- 2) Techniques for recording and measuring environmental costs.
- 3) Preparation of environmental accounting reports.
- 4) Analysis and interpretation of environmental accounting data for decision-making.

The training was designed using a participatory approach, where participants not only received materials but also actively engaged in simulations and practical exercises in environmental accounting recording.

Implementation Mentoring. After the training, the service team provided intensive mentoring for three months to the landfill managers in implementing the environmental accounting system. The mentoring included technical guidance in cost recording, report preparation, and identification of challenges and solutions in implementation. Mentoring was also extended to the Environmental Agency in formulating policies based on environmental accounting data.

Evaluation and Monitoring. Periodic evaluations were conducted to measure the progress of environmental accounting implementation and its impact on waste management at the Bengkala Landfill. The evaluation indicators included:

- 1) Increased participant understanding of environmental accounting.

- 2) Availability of environmental accounting data and reports.
- 3) Improved efficiency in waste management.
- 4) Reduction of negative environmental impacts.
- 5) Increased community participation in waste management.

Instruments and Data Collection Techniques. Data in this community service activity were collected through:

- 1) Direct field observation to examine the conditions and current practices of waste management at the Bengkala Landfill.
- 2) Interviews with landfill managers, operational staff, and relevant stakeholders.
- 3) Focus group discussions to explore participants' perceptions and understanding of environmental accounting.
- 4) Documentation studies of existing waste management data and reports.
- 5) Questionnaires to measure the participants' level of understanding and satisfaction with the activities.

RESULT AND DISCUSSION

Profile and Current Conditions of the Bengkala Landfill. The Bengkala Landfill is the primary final disposal site in Buleleng Regency, covering an area of approximately 7.8 hectares. It receives waste from various regions, predominantly from urban areas. The incoming waste volume reaches approximately 400 cubic meters per day, while the available processing capacity can only handle about 12 percent of the total volume. This overcapacity condition is exacerbated by the continued use of the open dumping system prior to the local government's decision to transition to a controlled landfill system. The open dumping system, which had been used for years, was deemed non-compliant with regulations and carried a high risk of environmental degradation. The transition to a controlled landfill system is a positive step; however, it requires significant adjustments in terms of technology, human resources, and management systems (Laksmi, Selamat, et al., 2024).

In addition to technical issues, the primary challenge faced by the Bengkala Landfill is the minimal waste segregation practiced at the source (Sancaya & Saputra, 2024). The Vice Regent of Buleleng has emphasized that without segregation at the household level, waste will continue to accumulate and worsen the landfill's condition. This indicates that waste management solutions are not solely dependent on technical aspects at the landfill but also on behavioral changes in upstream communities (Sancaya et al., 2025).

Initial Understanding of Environmental Accounting. Prior to the implementation of the activity, a preliminary survey was conducted to measure the stakeholders' level of understanding regarding environmental accounting. The survey results indicated that the majority of respondents did not have an adequate comprehension of the concept of environmental accounting. Landfill managers and operational staff were more familiar with conventional financial recording, which focuses on routine operational costs, without paying attention to indirect or long-term environmental costs (Atmadja & Saputra, 2018; Sara & Saputra, 2020).

This finding is consistent with observations at various other landfills in Indonesia, where data on the capacity of sorting facilities, 3R Waste Management Sites, and landfills have not been uniformly documented and often lack the detail required to calculate material losses or process-level flows. The absence of standardized data represents a significant barrier to implementing accurate and comprehensive environmental accounting (Jayawarsa & Saputra, 2025; Priliandani & Saputra, 2019).

The low level of understanding regarding environmental accounting was also reflected in the absence of a recording system specifically designed to identify environmental costs. Costs such as pollution control expenditures, environmental quality monitoring costs, and remediation costs had not been separately recorded in the landfill's financial statements. This made it difficult to measure overall

environmental performance and waste management efficiency (Juniarini & Saputra, 2020; Putri & Saputra, 2021b).

Implementation of Socialization and Training. The socialization activities were conducted in several stages. The first stage involved outreach to local government and relevant agencies, aiming to build commitment and policy support for the implementation of environmental accounting (Putri & Saputra, 2021a, 2022a). During these meetings, it was conveyed that environmental accounting can serve as an important instrument in supporting the transformation of waste management in Buleleng Regency, in line with the target of managing up to 85 percent of waste within a three-month period.

The second stage of socialization was directed at the managers and operational staff of the Bengkala Landfill. The materials covered the basic concepts of environmental accounting, types of environmental costs in waste management, and the benefits of its application for improving efficiency and accountability in landfill management (Sancaya & Saputra, 2024; Saputra & Dharmawan, 2025). Participants were also provided with concrete examples of environmental accounting implementation at other landfills, such as the Pakusari Landfill in Jember and the Puuwatu Landfill in Kendari.

The third stage of socialization was conducted with community members and business operators in the vicinity of the Bengkala Landfill. At this stage, the focus was on the importance of waste segregation at the source and how community participation can reduce the landfill's burden while creating economic value from waste. The community was also introduced to the concept of a circular economy, whereby waste can become a valuable resource if managed properly. Following the socialization, a three-day intensive training session was held for landfill managers and operational staff (Burritt et al., 2019; Leonard et al., 2019). The training covered:

- 1) Identification of environmental costs: Participants were trained to identify various types of environmental costs arising from waste management activities, including direct and indirect costs, as well as internal and external costs.
- 2) Recording techniques: Participants were trained to systematically record environmental costs using a format tailored to the operational characteristics of the Bengkala Landfill.
- 3) Report preparation: Participants were trained to prepare environmental accounting reports, including environmental cost reports, environmental benefit reports, and environmental performance reports.
- 4) Data analysis: Participants were trained to analyze environmental accounting data and use it as a basis for decision-making.

The training employed an andragogical approach with an emphasis on practice and case studies. Participants were given the opportunity to conduct recording simulations based on the actual operational data of the Bengkala Landfill. This approach proved effective in enhancing participants' understanding and skills, as has been evidenced in similar community service activities at the Mulyoagung Bersatu 3R Waste Management Site (Agustia et al., 2019; Fuzi et al., 2019).

Implementation of Environmental Accounting. Following the training, mentoring for the implementation of environmental accounting at the Bengkala Landfill was carried out over three months (Johnstone, 2020; Rami & Allouhi, 2024; Sari et al., 2020). During this phase, the service team collaborated with landfill managers to develop an environmental cost recording system appropriate for the conditions and needs of the Bengkala Landfill.

Identification of Environmental Costs. Based on the identification process, the environmental costs in waste management at the Bengkala Landfill can be categorized as follows:

- 1) Prevention Costs: Costs incurred to prevent negative environmental impacts. Examples include the cost of waste segregation socialization, staff training costs, and the cost of procuring sorting equipment.
- 2) Detection Costs: Costs incurred to detect negative environmental impacts. Examples include groundwater quality monitoring costs, gas emission testing costs, and routine inspection costs.

- 3) Internal Failure Costs: Costs arising from negative environmental impacts that occur but can still be managed within the landfill site. Examples include the cost of managing leachate leakage, odor management costs, and costs for repairing infrastructure damaged by waste.
- 4) External Failure Costs: Costs arising from negative environmental impacts that have affected parties outside the landfill. Examples include compensation costs to surrounding communities, environmental restoration costs outside the landfill area, and public health costs resulting from pollution.

In addition to these costs, the implementation of environmental accounting also identified the economic benefits of waste management, such as revenue from the sale of recyclable waste, potential energy from methane gas, and reduced disposal costs through waste volume reduction (Alassuli, 2024; Harash, 2015).

Recording and Reporting. The developed recording system includes:

- 1) A general ledger for environmental costs, which records every environmental cost transaction in detail.
- 2) Monthly environmental cost reports presenting the total environmental costs by category.
- 3) Environmental performance reports measuring the effectiveness of waste management based on cost and volume indicators.
- 4) Environmental benefit reports presenting the economic and ecological benefits of waste management.

Recording was initially conducted manually, with a plan to develop a digital system at a later stage. This approach was taken to ensure that landfill staff first understood the concepts and recording procedures before transitioning to a more complex system (Arienata et al., 2024).

Analysis and Decision-Making. Data from the environmental accounting system were used to analyze waste management efficiency and identify areas requiring improvement. Some significant findings from the initial analysis included:

- 1) Waste transportation costs constituted the largest cost component in landfill management, indicating the need for route and frequency optimization.
- 2) Leachate management and odor control costs increased in tandem with the growing waste volume, suggesting the need for investment in more efficient processing technologies.
- 3) Revenue potential from recycling had not yet been optimally utilized, indicating the need to develop partnerships with third parties in recyclable waste management.
- 4) Socialization and public education costs exhibited a positive return on investment, as every improvement in waste segregation at the source correlated with a reduction in processing costs at the landfill.

These findings served as the basis for landfill managers and the Buleleng Regency Government in formulating future waste management policies and strategies (Le et al., 2019).

Impact of Environmental Accounting Implementation. The implementation of environmental accounting at the Bengkala Landfill yielded several positive impacts, both for landfill management and for stakeholders more broadly.

Enhanced Understanding and Awareness. Following the socialization, training, and mentoring, there was a significant increase in understanding among landfill managers and operational staff regarding the concept and benefits of environmental accounting (Gyamfi et al., 2022). They now better comprehend that waste management is not merely about disposal but also about managing resources that hold economic and environmental value. This improvement in understanding aligns with findings from various similar community service initiatives, where staff comprehension of environmental accounting concepts increased dramatically following training and mentoring (Ardini & Fahlevi, 2024).

Improved Management Systems. Data from the environmental accounting system drove improvements in various aspects of landfill management. Several improvements already implemented include:

- 1) Optimization of waste transportation routes to reduce transportation costs.
- 2) Increased investment in waste sorting facilities to enhance recycling efficiency.
- 3) Development of partnerships with third parties in inorganic waste management.
- 4) Enhancement of public socialization programs to encourage waste segregation at the source.

Enhanced Accountability. With the environmental accounting system in place, the management of the Bengkala Landfill has become more accountable. Environmental costs can now be transparently accounted for to the local government and the public. This also supports the Buleleng Regency Government's efforts to meet waste management targets and minimize negative environmental impacts (Perez et al., 2007).

Strengthened Community Participation. The socialization of environmental accounting to surrounding communities has increased their understanding of the importance of sustainable waste management. Community members now better recognize that their participation in waste segregation not only benefits the environment but also holds economic value. This has encouraged increased community participation in waste segregation and management programs.

Challenges and Obstacles. Despite the positive results, the implementation of environmental accounting at the Bengkala Landfill faces several challenges and obstacles that need to be addressed.

Human Resource Limitations. One of the primary obstacles is the limited availability of human resources with competence in the field of environmental accounting. Landfill managers and operational staff predominantly have technical backgrounds, not accounting. Therefore, continuous training and intensive mentoring are required to ensure the sustainability of the environmental accounting system.

Infrastructure and Technology Constraints. The infrastructure and technology for waste management at the Bengkala Landfill remain limited. The newly implemented controlled landfill system requires substantial investment in equipment, facilities, and monitoring systems. These constraints affect the availability of accurate data for environmental accounting purposes.

Coordination Among Stakeholders. Waste management involves various stakeholders, ranging from local government, relevant agencies, landfill managers, communities, to the private sector. Effective coordination among stakeholders remains a challenge, particularly in terms of data sharing and policy alignment.

Public Awareness. Despite ongoing socialization efforts, public awareness of the importance of waste segregation still requires enhancement. The Vice Regent of Buleleng has emphasized that the success of waste management is highly dependent on community participation. Without support from the source, downstream handling efforts will not function optimally.

Recommendations. Based on the results of the environmental accounting implementation at the Bengkala Landfill, the following recommendations are proposed for future improvements:

- 1) **Strengthening Human Resource Capacity:** Continuous training and mentoring should be provided to landfill managers and operational staff in the field of environmental accounting. A tailored training curriculum should be developed to suit the specific needs of the Bengkala Landfill.
- 2) **Development of a Digital System:** The environmental accounting recording system should be developed toward a digital platform to enhance accuracy, efficiency, and data accessibility. Developing specific applications or software for environmental accounting at the landfill could serve as a long-term solution.
- 3) **Strengthening Coordination:** A regular coordination forum should be established among stakeholders in waste management in Buleleng Regency. This forum can serve as a platform

for data sharing, policy alignment, and monitoring the progress of environmental accounting implementation.

- 4) Enhanced Public Socialization: Public socialization programs should be intensified, not only regarding waste segregation but also concerning the economic benefits of proper waste management. More creative and participatory approaches should be developed to reach various segments of society.
- 5) Development of a Circular Economy: The local government should encourage the development of a circular economy around the Bengkala Landfill, including the utilization of organic waste for compost and inorganic waste for recycling. This will not only reduce the landfill's burden but also create economic value and employment opportunities.
- 6) Strengthening Regulations: Regulations supporting the application of environmental accounting at the landfill should be established, whether in the form of regional policies or binding standard operating procedures. These regulations will ensure the sustainability of environmental accounting implementation at the Bengkala Landfill.

CONCLUSION

The community service initiative on the socialization and implementation of environmental accounting at the Bengkala Landfill has contributed positively to sustainable waste management. Environmental accounting has proven useful for identifying, recording, and analyzing environmental costs, enabling stakeholders to better understand waste management expenses and use the information as a basis for decision-making. The socialization and training activities also improved the capacity of landfill managers and staff to manage environmental costs more efficiently and accountably. In addition, its implementation encouraged improvements in transportation cost efficiency, sorting facility investment, and cooperation with third parties, while supporting the transition from open dumping to a more environmentally friendly controlled landfill system. Community socialization also increased awareness and participation in waste segregation at the source. Nevertheless, implementation continues to face challenges related to human resources, infrastructure, technology, stakeholder coordination, and public awareness.

To ensure sustainability, the Buleleng Regency Government should strengthen policy commitment by providing adequate budgets, human resources, and infrastructure, while promoting a circular economy around the landfill. Bengkala Landfill management should maintain and improve the environmental accounting system and develop a digital recording and reporting system to improve data accuracy and efficiency. Academics and researchers are encouraged to conduct further studies and develop environmental accounting models suited to Indonesian landfill conditions. The community should increase participation in waste segregation, recycling, composting, and waste bank activities, while all stakeholders should strengthen coordination through regular forums and inter-agency data sharing to create more integrated and sustainable waste management.

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