

ABSTRAK

ADE HOTNAULI SITOPU, Akuntansi Perpajakan, *Identifikasi Sustainability Perusahaan Berdasarkan Material Flow Cost Accounting Dan Pengungkapan Sustainability Reporting Di Perusahaan Sektor Energi Yang Terdaftar Di Bursa Efek Indonesia.*

Perusahaan ialah bentuk usaha yang mencoba memberikan pelayanan kepada para *stakeholder*, dengan melakukan aktivitas usahanya menggunakan sumber daya alam serta sumber daya manusia untuk menghasilkan suatu barang atau jasa yang akan dipergunakan oleh manusia. Dengan melakukan kegiatan operasional maka Perusahaan memiliki tanggungjawab penuh terhadap kegiatan dilingkungan sekitarnya. MFCA (*Material Flow Cost Accounting*) juga membantu memberikan informasi financial dan non financial mengenai cara pengurangan limbah, mengurangi dampak buruk terhadap lingkungan. Penelitian ini bertujuan untuk menganalisis penerapan Material Flow Cost Accounting, dan untuk menganalisis pengungkapan *sustainability reporting* dan mengidentifikasi penerapan *material flow cost accounting* pada sektor energi. Penelitian ini menggunakan metode Archival dengan pendekatan kuantitatif deskriptif. Hasil penelitian ini menyatakan bahwa dari 62 perusahaan, 17% perusahaan baik dalam menerapkan *Material Flow Cost Accounting* dan mampu mengelola proses produksi dalam menghasilkan output positif yang lebih besar daripada output negatif, dan jika dilihat melalui pengungkapan *Sustainability Reporting* nya hanya terdapat 4 perusahaan yang concern dengan penerapan MFCA.

kata kunci: *material flow cost accounting, sustainability reporting*

ABSTRACT

ADE HOTNAULI SITOPU, Tax Accounting, Identification of Corporate Sustainability Based on Material Flow Cost Accounting and Disclosure of Sustainability Reporting in Energy Sector Companies Listed on the Indonesia Stock Exchange.

The company is a form of business that tries to provide services to stakeholders, by carrying out its business activities using natural resources and human resources to produce a good or service that will be used by humans. By carrying out operational activities, the Company is fully responsible for activities in the surrounding environment. MFCA (Material Flow Cost Accounting) also helps provide financial and non-financial information on how to reduce waste, and adverse effects on the environment. This study aims to analyze the application of Material Flow Cost Accounting to analyze the disclosure of sustainability reporting and identify the application of material flow cost accounting in the energy sector. This research uses the Archival method with a descriptive quantitative approach. The results of this study state that out of 62 companies, 17% of companies are good at applying Material Flow Cost Accounting and are able to manage the production process in producing positive outputs that are greater than negative outputs, and when viewed through their Sustainability Reporting disclosures there are only 4 companies that are concerned with the application of MFCA.

Keywords: *material flow cost accounting, sustainability reporting*