

# International Conference on Greenpreneurship

Home page : <http://www.greenbusinessconference.info>

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Unika SOEGIJAPRANATA

**PRME**  
Principles for Responsible  
Management Education

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## International Conference on Greenpreneurship

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## Proceeding Abstract

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Semarang 50234  
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**SIDOMUNCUL**

September 20 - 21, 2012  
Manohara Hotel, Borobudur,  
Central Java, Indonesia

### Committee's Welcoming remark

Distinguished keynote speakers,  
Distinguished guests

To date, green management plays role to make firms more sustainable and more environmentally responsible. The field of green management has begun to broaden its research and teaching agenda. It is now also time to pay more attention to the role that entrepreneurs can play in the move to a more sustainable economic and commercial system. In general, entrepreneurs are individuals who conceive new business opportunities and who take on the risks required to convert those ideas into reality.

Entrepreneurship arises when enterprising individuals identify an unsolved problem, or an unmet need and want, which they then proceed to satisfy. Entrepreneurs look for bringing about change and new opportunities, both for themselves and for the communities they belong to. In this regard, entrepreneurs often play an important role as engines of change in market-based economies, because they are responsible for introducing innovation, adaptation and new ideas.

Enterprising individuals can be found in all sectors of society, and today there are three broad types of entrepreneur that can be identified first, the concept of entrepreneurship has been closely aligned to small-business management, it regards as an individual who starts his or her own small business and might grow into a much larger and more successful corporation. Second, entrepreneurs can also be found within existing large corporations, where they help create new business divisions and products and bring about changes to internal operations, these people are known as corporate entrepreneurs or intrapreneurs. Third, there are also many social entrepreneurs working within non-profit organizations who attempt to innovate to resolve community problems.

Entrepreneurship is not confined to any one particular industry, country or group of persons. Enterprising behavior can be found in all societies and in all types of economic circumstances, although the term usually refers just to an individual, it is also possible to find whole organizations that can be classified as entrepreneurial in the way they do business and seek to grow.

The adoption of environmentally responsible business practices can conceivably open up an additional range of opportunities for entrepreneurs. The move to a sustainable business framework in the form of green entrepreneurship or Greenpreneurship is not only important because it provides new opportunities for the nimble first mover who identify and exploit such opportunities but also because it has the potential to be a major force in overall transition to a more sustainable business paradigm. In a market based economy entrepreneurs play a critical

role in the eventual adoption of green business practices by the wider business community through the lead role they provide to other firms. By demonstrating the economic benefits that come from being greener, Greenpreneurs act as a pull factor that entices other firms to proactively go green, in contrast to the push factors of government regulation and stakeholder or lobby-group pressure.

Thus this international conference on Greenpreneurship aims primarily at promoting green entrepreneurs to lead roles as pull factor that attract other firms to actively and proactively go green. On behalf of the committee and Faculty of Economics and Business Soegijapranata Catholic University Semarang Indonesia, would like to express our deep and sincere appreciation and gratitude to the keynote speakers, UN-PRME (United Nations Principles for Responsible Business Education), sponsors, and all participants who join and succeed this event. We wish that this international conference will be able to extend our valuable insights particularly with respect to the environmentally sound business practices. This conference is also accommodate participants from the Japan, Peru, Malaysia, Dutch, Canada, Ukraine and of course Indonesia.

Borobudur September 20<sup>th</sup> 2012.

Chairman of the Committee

Prof. Vincent Didiek Wiet Aryanto, Ph,D

Faculty of Economics & Business Soegijapranata Catholic University Semarang Indonesia

## The Dean's Address

### *"Toward Greenpreneurship Harmony, Business and Academic Research Sustainability"*

Greenpreneurship had become an important and crucial issue in recent years. Such issue had widely drawn attention both from business and college communities. The business communities give great attention to the issue by conducting business management that is environmentally friendly caused by the pressures of market participants, government, and society that press them and their corporations to carry out economic and business activities that is friendly to the environment and the society as well. The increasing number of corporations that conduct corporate social responsibility, formulate and implement green business programs, and have a sustainability reporting, that is a report covering financial information, social and environmental affairs, indicate that the businessmen's concern to business management that is environmentally friendly (greenpreneurship) is increasing.

Beside the existing market pressure, business communities are aware that managing and running a business that is environmentally friendly is indeed a strategic investment to synergize the growth in earnings (the profit) and social welfare (the people) and environmental sustainability (the planet). Integration and synergy of the three pillars will make business sustainability as well as sustainable earnings growth (profit sustainability). Therefore, the business communities voluntarily or of their own initiative implement greenpreneurship management approach in their business and corporate governance.

In terms of higher education or college communities, greenpreneurship issue has got serious attention from the academicians. In recent years, the academicians began to make greenpreneurship issue as a new area of their researches. Previously, the researchers gave their attention to the research areas that were related with corporate social responsibility (CSR), corporate environment responsibility (CER), corporate governance, corporate sustainability, green business, triple bottom-line of business, and others. Recently many higher education institutes, particularly universities, began to consider "greenpreneurship" as part of their new organizational vision, mission and goal. Even a number of business schools and the faculties of economics and business had brought the issue into the curriculum and education development, as well as in their community service programs. The goal is to make the colleges able to play an active role in supporting the business world, government and the society as well in implementing the concepts of green economy and green business to achieve sustainable development and poverty reduction. It is also to save the world from worsening environmental crisis threat.

Responding to the importance of the greenpreneurship, we, Faculty of Economics and Business of Soegijapranata Catholic University (FEB-SCU) conducts an "International Conference on Greenpreneurship". The conference is expected to become a forum of sharing experiences, exchanging thoughts and ideas among the academicians, business communities, the regulator (government) as well as the society to achieve corporate governance and good business practices and environmentally friendly businesses so they can create economic, social, and environmental sustainability.

In addition, the conference is also expected to be a forum for researchers and academicians, business communities, government and the public to exchange ideas and research results regarding greenpreneurship issues such as green business, green management, green finance, green production, green technology, green operations, green accounting, green manufacturing, greening human resources, corporate social responsibility, sustainability reporting, and others. Hopefully, the conference will bring a number of challenging new issues of the researches on Greenpreneurship presented. It is also expected that this conference will be able to formulate a proper education and learning model that is to provide appropriate responses to the greenpreneurship issues in academic atmosphere.

Finally, the conference is expected to create harmony between greenpreneurship and business continuity and academic researches in the future.

### FEB-SCU: Committed to Green Economy and Business

Why FEB-SCU is to hold an international conference on greenpreneurship? The answer is, first, FEB-SU's vision, missions and goals are committed to green economy and green business. The Faculty's vision is "to be excellent in Economics and Business based on Christianity values" while one of the missions and goals are to encourage and to support the establishment of business and economic governance that is environmentally friendly. Beside having translated and internalized the vision, missions and goals in the development of curriculum, education/teaching, community service learning in its relation with business communities, government and the society, the Faculty has efforts to make a credibly and prestigiously scientific forum where academicians, business communities, government, and society are possibly to meet.

Second, FEB-SCU is a member of the UN-PRME (United Nations Principles for Responsible Management Education) and is to be the sole representative of the Indonesian business schools that is received to be a member of the organization (see [www.unprme.org](http://www.unprme.org)). UN-PRME is a group of world's best business schools having great care and responsibility to social and environmental issues in their educational management. FEB-SCU was assessed to be an institute having conducted six PRME principles so that it was deserved to be a member. Therefore, the conference supported by UNPRME is organized as a form of active FEB-SCU's participation in supporting the implementation of PRME's six principles.

### Acknowledgement

Our success in organizing the conference due to some parties' supports. Therefore, we would like to thank to, firstly, Mr. Jonas Heartle (Head of PRME Secretariat) who has provided supporting cooperation of "FEB-SCU-UNPRME" in organizing the conference. Secondly, we thank to Dr. Hermawan Kartajaya (Founder and CEO MarkPlus Inc.), Prof. Nico van Straele (Vrije Universiteit, Amsterdam), and Prof. Dr. Ir. Y. Budi Widianarko, M.Sc. (Rector of Soegijapranata Catholic University, Indonesia) who are available to be keynote speakers in the conference. Thirdly, we are grateful to the speakers, moderators, and all participants who take part in the conference. Fourthly, we thank to Mr. Irwan Hidayat (President Director of PT SidoMuncul) and PT SidoMuncul who act the major sponsor and supporting party of the conference. Finally, we also thank to the committee and anyone who have supported the conference. If there were shortcomings in organizing the conference, we would honestly to get your apologize.

Hopefully the conference will be able to provide added-value or benefits to all parties, especially in supporting business as well as earth's life sustainability.

Semarang, September 20, 2012  
The Dean of Faculty of Economics and Business  
Soegijapranata Catholic University

Prof. Dr. Andreas Lako

## International Conference Rundown Thursday-Friday, September 20-21, 2012

TIME	ROOM	ACTIVITY																																																													
20 September 2012																																																															
08.30 - 09.00	AWADANA HALL	Registration																																																													
09.00 - 09.20		Opening: Prof. Vincent Didiek W.A., P.hD (Chairman)																																																													
		Ceremony: Prof. Dr. Andreas Lako (Dean of Faculty of Economics and Business)																																																													
09.20 - 09.45		Coffee Break																																																													
09.45 - 12.00	WITHARKA HALL	Plenary Session: Prof. Dr. Y. Budi Widianarko, M.Sc. (Rector of Soegijapranata Catholic University)																																																													
		Dr. H.C. Hermawan Kartajaya (President of Word Marketing Association)																																																													
12.00 - 13.00	WITHARKA HALL	Lunch																																																													
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21 September 2012

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## **SUSTAINABLE ECOTOURISM DEVELOPMENT ON DISASTER VULNERABLE AREAS IN DEVELOPING COUNTRIES: CASE STUDIES IN KINAHREJO, SLEMAN**

**Sara Christina Simanjuntak  
Ernie Riswandari  
Veny Anindya Puspitasari**

Kinahrejo is a village which is only about 15 kilometers from Mount Merapi. People in the village was already familiar with the threat of an eruption of Mount Merapi. However, in 2010, eruption of Mount Merapi was a little different than usual. Many people were killed and material losses. As a result, the economy suffered paralysis community. Previously, people in Kinahrejo heavily dependent on crops and livestock owned. Soil fertility and good air to develop the ranch into a very valuable support to the beauty of the panorama of Mount Merapi. All these things make Kinahrejo worth bearing the title of a tourist village. After the eruption of Mount Merapi in 2010, residents of Kinahrejo have difficulty in developing the potential of tourism for the area has destroyed. But the authors see that there are additional potentials for tourism after the eruption. It's just that it takes good management of local governments to assist in the development of that potential. This paper will discuss the potential of what can be developed in Kinahrejo and how to make that potential can be sustained up to become a major source of revenue for local governments. A method to be used is through a process of qualitative interviews and observations. Quantitative methods to the questionnaire will be used to aid in qualitative analysis. The results of the analysis are expected to be input for local governments to make policy.

**Keywords:** sustainable ecotourism, disaster vulnerable area, Kinahrejo, Mount Merapi



## **SUSTAINABLE ECOTOURISM: A CASE STUDY IN TELLO ISLAND**

**Veny Anindya Puspitasari  
Yenli Megawati**

As one of many districts in North Sumatera, Nias Island has 132 islands which 100 of them have inhabited. Any islands in Nias also has a great potential sea, such as Tello Island. Tello Island is a small island but rich in the natural result. But when tsunami hit Indonesia in 2006, Tello Island got the impact as well. Fortunately it did not give a great damage to the ecosystem. Without any doubts Tello Island is surrounded by much wonderful scenery and it also offers perfect seas for surfers that could attract more foreigners to visit. Unfortunately less tourist seem able to reach the island. The lack of transportation facilities probably one of the reasons, for example the only way to get there is by taking another plane from Nias that is very few in schedules. Regarding to reveal Tello's potential tourism, the following paper is designed to explain some factors on ecotourism in Tello Island and hopefully could increase the regional income as well and reduce the numbers of immigration. Furthermore the research will apply a descriptive analysis with qualitative approach in order to get exact situation. The outcomes hopefully could become a valuable contribution for developing government's policy.

Keywords: Sustainable ecotourism, development concept, Tello Island

## **THE POLICY OF MYANMAR**

**Naw Thein Thein Kyaw**

The Myanmar is in south East Asia and also Asean country it have the main of seven nationalities and seven divisions. The capital city of Myanmar is Nay Pyi Daw. Minority are Buddhist, Christian, Hindu and Muslim. Many people know as golden Myanmar. We have a lot of pagoda and natural resources in Myanmar and also natural heritages. Before we are under in military of the government that was covered our faces by the law of the government. There was a lot of discrimination also in there especially for other ethnic groups. If you are not a Buddhist you cannot get a good place for job or not become military government worker. We had no opportunity for telling about political, Education, Social, and Economic. It is something like disturbance to our government. We had a lot of natural resources in Myanmar but we do not know or have not a chance for working free. But a few country from a broad they come and make for industries also Indonesia. Started from 2011 to 2012, the last two years was changed to republic of the Union of Myanmar. We get a little freedom and have opportunity for Education, Social, and Economic. It is the first step for developing for Myanmar people. The democracy is not stability but many leaders in Myanmar try for stability I hope that one day we will get stable in democracy like Indonesia.

## **GREEN BUSINESS REGULATION AND SUPPORT IN POLAND**

**Malgorzata Ciak**

**Pawel Luczak**

Poland as the member country of European Union is obliged to support sustainable development, renewable and green directions. Poland tries to get more actively involved in development of economic, social and environmental activities. From the environmental point of view it means that there is the necessity of introducing the principles of sustainable production and consumption as well as conservation of natural resources and sustainable management of these resources. There are several ways of implementation of green solutions into businesses in Poland beginning from direct regulation through environmental supervision to financial support. One of the instruments is Eco-Management and Audit Scheme (EMAS). It is a voluntary environmental management instrument, enabling organizations to assess, manage and continuously improve their environmental performance. The scheme is globally applicable and open to all types of private and public organizations. In order to register with EMAS, organizations must meet the requirements of the European EMAS regulation. Currently, there are more than 4,600 organizations in EMAS. The basic assumption of EMAS is to distinguish and appreciate (through allowing them to use EMAS logo) these organizations which show legal compliance and voluntarily and continuously improve their environmental performance. EMAS is tailored to individual performance improvements, each organisation has to consider different environmental and economic factors. In return companies can get reductions of waste fees, lower permitting costs, faster licensing procedures.

## **EXTRACTION OF NATURAL DYES FROM INDIGOFERA TINCTORIA FOR BATIK COLORATION**

**Febe Shannen Yoewono**

**K. Alvita Ria Sanaryan**

**Rustina Untari**

Indigo is a part of plant that life and growth in Indonesia. For a long time, Indigo which produce exclusive blue colour already used to dyeing textile, specially "Batik". Besides of indigo leaves, there are many natural dyes, like tingi bark. But indigo leaves is more complicated process than another natural dye. Therefore, indigo leaves became an exclusive natural dye which produces an exclusive colour too. This paper is tell about process to make indigo leaves became a natural dye and then process dyeing with indigo leaves.

Keywords: batik, indigo, and natural dyes.

## INDUSTRY IN SLOVAKIA

**Michaela Balazova**  
**Jana Juzova**

Slovakia's economy increasingly resembles that of a so-called developed country. With the highest sustained GDP growth in the European Union, reporting 10.4% in 2007 and the highest rating from V4 countries, the Slovak economy has been considered a tiger economy known as the Tatra Tiger. But after the economic crises broke up in Europe and United States around 2008, economic rates have fallen down.

Slovakia has been an EU member state since 2004 and adopted the euro currency at the beginning of 2009. Its capital, Bratislava, is the largest financial centre in Slovakia. Unemployment has fallen considerably, although long-term unemployment remains high. But unemployment rate got as well lower after the above mentioned crises broke up. GDP per capita at purchasing power parity was €18,100 in 2010, which was 74% of the EU average.

Slovakia became industrialized mostly in the second half of the 20th century. Heavy industry (including coal mining and the production of machinery and steel) was built for strategic reasons because Slovakia was less exposed to the military threat than the western parts of Czechoslovakia. After the end of the Cold War, the importance of industry, and especially of heavy industry, declined. In 2010, industry (including construction) accounted for 35.6% of GDP, compared with 49% in 1990.

Nowadays, building on a long-standing tradition and a highly skilled labour force, main industries with potential of growth are following sectors: Automotive, Electronics, Mechanical engineering, Chemical engineering, Information technology. The automotive sector is among

the fastest growing sectors in Slovakia due to the recent large investments of Volkswagen (Bratislava), Peugeot (Trnava), and Kia Motors (Žilina Plant, Žilina). Passenger car production was slightly more than 400,000 units in 2009, a figure which has almost doubled after Kia's factory opening. By 2010 therefore Slovakia will be among the highest per capita car producers in the world. A global downturn in automobile sales, however, may limit future growth of this industry. Other big industrial companies include US Steel (metallurgy), Slovnaft (oil industry), Samsung Electronics (electronics), Sony (electronics) and Whirlpool Corporation. In 2006, machinery accounted for more than a half of Slovakia's export.

## GREEN BUSINESS IN LITHUANIA

**Kristina Lisauskaite  
Tautvile Daugelaite**

Green business is a quite new but well developed business branch in Lithuania. Lithuanians are deeply interested in healthy lifestyle, eating and entrepreneurship. Green or eco business includes both services and products: from sustainable beauty salons and hotels to hand-made cosmetics and food. Therefore, it is not only considered to be green based upon the final product, but fair trade and treatment of employees as well. It all started only about five years ago, when eco-shops started opening their doors. Lithuanians are still not sure what eco products are-some think it is only a question of trend, but overall earth pollution and rapidly developing diseases naturally lead us to ecological product preference. Eco lifestyle is not only a more expensive label, but sustainability, "up cycling" and less carbon footprint. A lot of production still finds a way to the customer from abroad, because they do not only care about the process of making a product, but the shelf life and specific features as well. Mandatory certificates used in green business confirm the main rule of it all: the natural one is not always ecological but what is ecological-will definitely be natural.

The main feature of green companies is a warm relationship with a client. The most usual clients in ecological companies are married women. They start carrying about their beauty, health and the well-being after having a child. Family values take the highest place in their lives and they firstly care family members to be healthy and happy. Green products and services can help with it. Ecological business in Lithuania grows rapidly these days and more rivalry come up. The main reason helping to keep the clients is a intimate and warm relationship with them.

## THE EFFECT OF POLLUTION AND ITS POLICY IN TIMOR-LESTE

**Rui Manuel Pinto Sarmento  
Domingos da Silva Ornai**

Timor-Leste got its Independence since 2002, and establishing legislative, executive, and judicial institutions, developing laws and regulations, and equipping government personnel with knowledge and skills. Private and public institutions are in the early stages of building institutional capacity while addressing the challenges of improving the nation's basic infrastructure and bolstering the human capital endowment. Timor-Leste geographically located in eastern of pacific between Indonesia and Australia which is a tropical nation. In this case, there are only two seasons in Timor-Leste such as; dry, and rain. When in raining season that would be benefit to everybody where they can plant the seed, tilling the soil at the same time getting more water, as a result, all plants, crops will be green and show its beauty along the way in the territory of Timor-Leste. However, flood and erosion definitely becoming the threat. On the other hand, in dry season there will be slightly care to the environment Timor-Leste then desecration on the environment, thus it's becoming a common habit currently. So, this paper will discuss more about the policy and Pollution.

Generally Timor-Leste is a barren area and there is only a certain area where we can find coffee plantation, and sandalwood. Additionally, the climate is extremely hot in flat area, therefore, the circumstances are considered easily produced desecration. Certainly, it caused by people and for its feeble system where don't press people to nurture and preserve their environment.

In addition, pollution is an act of destructing on environmental cultivation such as: Air, Sound, and Land. It can be seen that, through industry, bush fire, vehicle's gas are the pollution which obviously spoil the air, as a result will bring disease as respiration and so many more, unfortunately it will affect to the universe (Earth). As well as the pollution of the sound such as: diversity entertaining, the vehicle horn, industry roar, the busy of traffic jam and playing music loudly within the environment in the night time even in the day time, that will be definitely annoying. Furthermore, rubbish is throwing improperly, likewise, in river side, main road public well, sadly this act automatically will drive us to erosion, flood. What are we going to do? The awareness is highly required from every one of us as well as the policy maker.

Moreover, Policy is the way of implementing a rule to find the balance in leading something. In this case, Timor-Leste currently, faces unbalance circumstances during the period of time, actually Timor-Leste established the law for this issue, nevertheless, the implementation is not adequate to be obeyed by people due to, Timor-Leste is lack of human resource who will lead Timor-Leste for the better future. In spite of this, why the policy in Timor-Leste is feeble, because the foolish, selfishness and pride are the essence of the desire to satisfy themselves rather than look after the environment. Thus a good leadership is required to perform in order meet the balance for the good of all. How to prevent those matters? The Government and people are the main actors to look after to those things seriously, in sense of socialization from Government to its people, particularly starting from remote area until the capital city and massively evolution of delivering the civic education in order to transform people to become more aware.

## INDUSTRY IN UKRAINE

### Oseledko Tetiana

Ukraine, being a large European economy, has a well-developed industrial base, the rich farmlands, highly trained labour and a good education system. Ukraine is relatively rich in natural resources, particularly mineral deposits. Although oil reserves in the country are largely exhausted, it has other important energy sources, such as coal, hydroelectricity and nuclear fuel raw materials. Ukraine has a major ferrous metal industry, producing cast iron, steel and a wide range of metalware, including pipes. As of 2011, Ukraine was the world's eighth largest steel producer. Another important branch is country's chemical and petrochemical industry producing coke, mineral fertilizers, acids, soda etc. Manufactured goods include metallurgical equipment, diesel locomotives, tractors, automobiles. The country possesses a massive high-tech industrial base, including electronics, arms industry, space program and is a major producer of grain, sugar, meat and milk products. Ukraine encourages foreign trade and investment. The Verkhovna Rada (Parliament of Ukraine) has approved a foreign investment law allowing foreign investors to purchase businesses and property, to repatriate revenue and profits, and to receive compensation if the property is nationalized. Ukraine is independent in its electricity supply, exporting it to other countries of Eastern Europe. The recent energy strategy provides for gradual decreasing of gas- and oil-based generation in favour of nuclear power, as well as energy saving measures, shortening of industrial gas consuming. Since 2000 Ukraine confidently belongs to the group of countries, which are the world leaders in terms of highest rate of macroeconomic indices. The economy of Ukraine is an emerging free market, with a gross domestic product that fell sharply for the first 10 years of its independence from the Soviet Union and then experienced rapid growth from 2000 until 2012.

## THE GREEN BUSINESS IN THAILAND

**Theeraphorn Yukunthorn**

Thailand is the one country in the South-east Asia. It's situated on the middle of peninsula in this provincial. Because of the situation, This country in the tropical rain forest land and take lie in rows long from the north reaches to south, that reason makes this country has the different of weather, food, languages, culture, and a business. A business in Thailand has a lot various of a kind but there is just amount of green business. Almost green business in Thailand have a large-sized, because the change from ordinary business to be the green business has to use a lot of money and man power. Today, Green business in Thailand begins to be a popular model more than the past because of the competition in market way. In my opinion, I think it is good for everyone if all business or company in Thailand and other country become to the green business because it will take a lot of benefit to people, business owner and environment.

## INDUSTRIAL ENVIRONMENTAL ASSESSMENT IN INDONESIA: VOLUNTARY APPROACH IN DEVELOPING COUNTRY, IS IT WORK ?

**Deni Bram**

In some recent studies regarding correlation between environmental degradation and industrial sectors showed that developing country have a higher vulnerability compared with developed countries. There are at least 4 (four) reasons put forward regarding this phenomenon. First, is the spirit of the industrial actors themselves who insist in conducting business must go with a low cost policy and instantly result in a short term. Second, is the lack of government oversight in the developing country of the industry activity whose have non-ecological variable in there balance system. Third, is a lack of consumer environmental awareness about green production as a part of sustainable development concept. Finally, the lack of green industrial attitude can presence from a not attractive regulation whose could be disincentives for industry to produce environmentally friendly product. Indonesia as a developing country has a voluntary compliance instrument that performs regular assessment for Industrial Sectors since 1995 was known as PROPER (Company's Environmental Performance Rating Program).

Keywords— Compliance, Assessment, Legal Culture

## **GREEN MANUFACTURING: A LITERATURE REVIEW**

**Frenky  
Lysia Hanjaya  
Rustina Untari**

The current environmental damage often occurs intentionally or unintentionally. Human is now less concerned about the environmental damage that has occurred. Actually nature and all that is in the earth is entrusted by God to our children and Grandchildren (Descendant). This is what should make us concerned and thinking about green technology, not just a green phobia, but about how green manufacturing and green product itself. Green Manufacturing actually offers a lot of benefits, not just from the economical point of view but from other aspects as well. This paper will present "Green Manufacturing a Literature Review"

Keywords: green manufacturing, eco efficiency, clean production, a literature

## **DISCOURSES ANALYSIS: CORPORATE SOCIAL RESPONSIBILITY DAN CORPORATE SUSTAINABLE DEVELOPMENT 2009 PT. HOLCIM TBK**

**Rachmawati Meita Oktaviani  
Pancawati Hardiningsih**

This research aimed to understand the Corporate Social Responsibility by Holcim Corporate Sustainable Responsibility Reporting 2009. This study used a qualitative approach with discourses analysis aimed at answering the research questions related to how and why companies to implement Corporate Social Responsibility in corporate strategy. Objects in this study is the text of Corporate Sustainable Development. The purpose of this study show that Corporate Social Responsibility which was built the company formed by the social issues, environment, and ethics with long-term goals to be achieved sustainability efforts with the legitimacy of the environment in which they operate

Keyword: Discourse Analysis, Corporate Social Responsibility, Corporate Sustainable Development

## **THE SURVEY OF ENVIRONMENTAL STRATEGY ON INDONESIA CORPORATIONS: A REPLICATION MODEL**

**Ranto P. Sihombing  
Monika Palupi  
Stephana Dyah Ayu  
Vena Purnamasari**

Environmental damage occurs at this time pushed corporations to change their business strategy into environmental strategy. Hence, performance measurement system is also used toward environmental. The Result of research conducted by reference [1] has found relationship between environmental strategy and the use of performance measures mediated by performance measurement system (PMS). Based on the limitation of study conducted by reference [1], this study replicate and meliorate by distributing questionnaires to corporate social responsibility (CSR) division of corporations in Indonesia. Because this division is part of the corporations, they are considered to understand more on the company's policy on social and environmental. Research of this study found that relationship between environmental strategy and the use of performance measurement system mediated manager sensitivity to environment and degree of congruity.

Keywords— environmental strategy, uses performance measurement, company policy, sensitivity, congruity.

## **REGIONAL POLICY FORMULATION MODEL BUILD IN ORDER TO MAKING GREEN GOVERNANCE**

**I Gusti Ayu Ketut Rachmi Handayani**

Regional policy formulation becomes important if we talk about local green governance. Now, many illegal lodging and illegal mining that can caused bad environmental. In order to increase the capacity of environmental management in the region, the Ministry of Environment to attempt to formulate and implement a number of programs aimed at improving performance in environmental management is Good Environmental Governance, which was later termed by Tata Praja. The strengthening of this system include mechanisms to ensure that all interested parties can submit a democratic voice, ensuring a transparent and fair procedures in the planning and implementation of the plan, as well as the standards and criteria to assess the implementation of the fair and transparent. The system shows the balance of authority between agencies at the national, provincial and local final results in the form of high-performance and the effectiveness of government, which supported high capacity at the local.

Keywords: Building Models, Formulations, Regional Policy, Green Governance



**PREPARING EXCISE POLICY IN INDONESIA AMID THE  
DIFFERENT INTEREST OF ITS STAKEHOLDERS:  
COMBINING ANALYTIC HIERARCHY PROCESS AND GAME  
THEORY APPROACH**

**Noor Syaifudin**

This paper analyzes how each stakeholder of excise policy in Indonesia will pursue their strategies to influence the government policy by adopting Analytic Hierarchy Process approach and game theory. There are two big groups of cigarette stakeholders in Indonesia i.e.: pro industry cigarette and anti cigarette. Pro cigarette consists of Ministry of Industry, Ministry of Farming, Ministry of Labor and Local Government. Anti cigarette comprises of Ministry of Health, and Anti Tobacco NGO. Goal of pro cigarette industry is to maintain the development of cigarette industry. The goals are interpreted by objective (criteria): maintaining the level of work force and industry, and optimum revenue. The purpose will be achieved under strategies (sub criteria): to maintain the low excise rate, subsidy for small and medium enterprise, tax facility for the hand rolled made company and encounter illicit cigarette. Goal of anti cigarette is to minimize negative impacts of cigarette in area of economic, social and health. The criteria comprises of decrease in number of patient affected by cigarette consumption, decrease the number of young and poor smoker. The sub criteria are increase the excise to the maximum level, cigarette advertising limitation, excise earmarking for taking care of medical patient affected by cigarette, age and smoking room limitation, and simplifying the cigarette industry structure. In this paper, AHP is applied to calculate the probability of each strategy being chosen by considering all criteria and sub criteria. And non zero sum games is utilized to meet the balance of pay-off value of each group. The finding shows that each group is still taking into account excise tariff as the main tool to support their group's goal. The pro cigarette industry

persists to ask the low excise rate to maintain the development of the cigarette industry, whilst the anti cigarette group asks the highest excise rate to minimize the negative impacts of cigarette in the area of economic, social and health.

Keywords: AHP, Excise Policy, Game Theory, Stakeholders

## **BILATERAL OFFSET CREDITING MECHANISM (BOCM) AS A POTENTIAL SOURCE OF CLIMATE CHANGE FINANCING IN INDONESIA**

**Rakhmindyarto**

As the Clean Development Mechanism does not work effectively to be a climate change financing mechanism, Japan proposes a more specific scheme namely the Bilateral Offset Crediting Mechanism (BOCM) for Indonesia. Through the BOCM, Japan provides a huge amount of money to fund some climate change mitigation projects as well as advanced technologies aiming to reduce the greenhouse gas emissions. This paper tries to analyze the benefits and drawbacks of Japan BOCM proposals to Indonesia. It provides both the advantages and disadvantages of the proposals in the context of Indonesia's reduction emissions target. The paper concludes that Indonesia should take into consideration the proposals very carefully to avoid some leakages and losses. It recommends that the government of Indonesia must ensure that the proposals must be fair to have impacts on Indonesia's emission reduction target.

## **CORPORATE SOCIAL PERFORMANCE IMPLEMENTATION RELATED WITH FINANCIAL PERFORMANCE AT PT TELEKOMUNIKASI INDONESIA TBK**

**Urip Santoso  
Reynold Setiadi**

Corporate Social Performance (CSP) in the company always makes the pros and cons in every discussion. Many argue that the CSP is related to performance but many oppose it. CSP has 7 (seven) indicators, namely disclosure, environmental outcomes, customer outcomes, employee outcomes, suppliers outcomes, criminal conduct and other impacts. A company's financial performance is calculated by Return on Assets (ROA). PT Telekomunikasi Indonesia Tbk is a state-owned enterprise (SOE) which is engaged in telecommunication affairs. PT Telekomunikasi Indonesia Tbk. always makes CSP every year. This study is intended to know whether the Corporate Social Performance (CSP) has positive and significant correlation with financial performance as measured by ROA. This study applies a descriptive analysis of correlation research type. The data used are secondary data and the data processing techniques uses correlation analysis of SPSS. The results show that the relationship between Corporate Social Performance and company's financial performance is strong enough but it is not significant.

Key words: Corporate Social Performance, ROA.

## THE IMPORTANCE OF USING ENVIRONMENTAL MANAGEMENT ACCOUNTING (EMA) FOR THE COMPANIES IN INDONESIA

**Anton Arisman  
Lukluk Fuadah**

This paper will explain the guidance and benefits of using Environmental Management Accounting (EMA) for the companies in Indonesia. First this paper will explain the definition of EMA. EMA is one of type tools that used for assessment of sustainable aspects of innovations. Furthermore, it will explain the guidance of EMA. The new guidance for EMA is issued by the International Federation of Accountants (IFAC). Two types of information from EMA for internal decision making are physical information and monetary information. Finally, it will explain the benefits of using EMA. There are three benefits of using EMA including compliance efficiency, eco-efficiency and strategic position. In conclusion, it is important for companies in Indonesia, especially for mining, manufacturing companies, to use Environmental Management Accounting (EMA) in their operation.

Keyword: Environmental Management Accounting (EMA)

## ANALYSIS ON THE IMPACT OF IMPOSING CARBON TAX: SEVERAL SCENARIOS IN INDONESIA

**Noor Syaifudin**

The potential source of fund to mitigate the emission in Indonesia comes from both the international and national sources. The international sources can be generated from the public international fund and the private sources. Due to the current situation on the global economic, and mostly in Europe, the potential sources from international seem to decrease. On the other hand, the commitment from the private cannot be expected to be a massive amount of fund to finance the mitigation program in Indonesia. The national public fund which comes prominently from the national budget will be the most expected to support the mitigation program. Yet, the other priorities will absorb the budget rather to finance it. The government of Indonesia should find the other sources of fund or policies in order to meet the objective to curb the emission by 26% in 2020. One of which is by imposing the carbon tax. Carbon tax can be viewed as the new source of fund to finance the mitigation, but it is also an effective measure to control the emission in Indonesia.

This paper aims to study the impact of imposing carbon tax in Indonesia. The impact will be measured on various variables such as: the impact on GDP, emission, and electricity savings. Data and analysis employed from World Induced Technical Change Hybrid (WITCH) model. WITCH – is a regionally disaggregated hard-link hybrid global model with a neoclassical optimal growth structure (top-down) and a detailed energy input component (bottom-up). The study found that instead of the high revenue that can be generated by government and positive climate change impact, carbon tax may reduce its economic growth even slightly. The government should be wary on its policy concerning carbon tax since it will be more effective when it's imposed

to all emitter sectors. Beside its valuable impact, the non valuable impacts are looming and must be taken into consideration such as: maintained biodiversity, indigineous people livinghood as well as cultural services.

Keywords: carbon tax, co-benefit, impact, WITCH model.

## **IMPLEMENTATION OF ECO-EFFICIENCY TECHNOLOGY BY MEANS OF GOOD HOUSEKEEPING (GHK) AT TOBACCO INDUSTRY X IN JEPARA, CENTRAL JAVA**

**Yudith Vega Paramitadevi  
Ikasari Syafariyanti**

Cigarette industries in Indonesia are producing white cigarettes and kretek cigarettes. In general, the cigarette manufacturing process produces by products of dust emissions, noise and solid waste that could degrade the quality of the environment. Eco-efficiency as one of the implementation of cleaner production technologies can help to set aside Non Product Output (NPO) as well as save money for investment. While the application of eco-efficiency performed on small and medium industries, Good Housekeeping (GHK) used to be identified into simple action plans. Tobacco X as one of the small-scale industry in Jepara, Central Java also applies GHK as a base of conditioning method in a work environment that can improve the performance of its employees. The result of the applied eco-efficiency, obtained in the form of NPO removal of solid waste can improve the re-usability of the solid waste itself by 4.3%.

Keywords: Eco-efficiency, GHK, Solidwaste, Tobacco Industry

## **FRICTION WELDING: CLEAN TECHNOLOGY IN JOINING DISSIMILAR MATERIAL**

**Rifky Ismail, Sugiyanto, Sri Nugroho, and Jamari  
Mohammad Fawaid**

Friction welding is a class of solid-state welding processes which generates heat through mechanical friction between a moving component and a stationary component. It is known as cost-effective method and clean manufacturing process in joining dissimilar and similar material due to the exclude of electrode, flux, shielding gas, external heat. This paper presents the research development in joining process of dissimilar materials using friction welding method. A third generation of friction welding machine has been constructed and tested. The success of the joining process of the dissimilar material increases the economical potency of the friction welding application for small and medium enterprises in Indonesia.

**Keywords:** Clean manufacturing, dissimilar material, friction welding, tensile strength.

## **LOCAL WISDOM OF MANGROVE MANAGEMENT (CASE STUDY OF MANGROVES FOREST IN TAPAK VILLAGE, TUGU, SEMARANG)**

**MG Westri Kekalih S**

Some of the areas in Central Java such as: Demak Municipal, Semarang District, Tegal Municipal and Batang Municipal include in an abrasion areas. The government and society have to pay attention on this phenomenon because the damage becomes worse. One of the way to handle sea water abrasion is by vegetating, planting mangroves or developing mangrove forests. The government can involve the society to overcome the problem of abrasion. In associated with how to involve the society, usually in such society developed such particular value this is spread of by the family along the generations long times ago so-called Local wisdom. This local wisdom will have a strategic position in a program. Concern with the local wisdom, using descriptive analysis techniques, this study found that there is local wisdom of mangrove management in Tapak Village, Tugu Semarang. The background of its local wisdom is relatively simple, only starts from the knowledge about the function of mangrove forest as an abrasion holder and windbreak barrier that have positive impact on the fish-pond productivity. Developing the mangrove forest also has some positive impacts on socio-economic status.

**Keywords:** abrasion, local Wisdom, mangrove management, socio-economic impact

## **DIFFUSION OF NATURAL DYES TECHNOLOGY ON BATIK PROCESS (CASE IN JAVA)**

**RustinaUntari**

In the past, natural dyes was used for coloring process of *batik* . People in the past used fruit and plantation to make a natural resource of colors. Since the born of synthetic dyes substance those natural dyes for coloring are started to be left behind. And The natural dyes becomes new technology for batik process. Therefore we need to do diffusion natural dyes as a new technology or new innovation. In Java we use training as a method of the diffusion. And training conduct to the batik cluster, due to for more diffusion.

Keyword: natural dyes, batik, green technology, diffusion , batik cluster

## **ACCOUNTING CONSERVATISM AND FUTURE PROFITABILITY**

**Anggita Langgeng Wijaya**

This research aimed to know the difference of future profitability based on degree of accounting conservatism. Sample of this research consist 178 manufacturing companies listed in Indonesian Stock Exchange over the period 2006-2007. Mann-Whitney test are used to analyze the data. The sample was taken using the method of purposive sampling. The result of this research shows that there are significance difference between optimism accounting and conservative accounting in comparison with future profitability. Firms with more conservative will have higher future profitability.

Keyword: Conservatism, Financial Statement, Future Profitability.

**THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY  
DISCLOSURE ON THE VALUE RELEVANCE OF CASH-  
BASED AND ACCRUAL-BASED ACCOUNTING NUMBERS  
(EMPIRICAL STUDY ON INDONESIAN MANUFACTURING  
COMPANIES LISTED IN THE IDX IN 2007-2009 PERIODS)**

**Linggar Yekti Nugraheni  
Yusni Warastuti**

Integrated reporting is combined reporting which consist of financial and non financial information. In this study, non financial information refers to the disclosure of corporate social responsibility (CSR). This study investigates the value relevance of cash-based compared to accrual-based accounting numbers, and insert the disclosure of social responsibility. We use the unexpected earnings to represent the accrual-based. Meanwhile, the cash-based is represented by unexpected cash from operating activities. We also use CSR index as moderating variable to strengthen the value relevance of accounting numbers. The samples used in this research are Indonesia manufaturing companies listed in IDX from 2007-2009. The expected result is companies will have higher value relevance of accounting numbers when the index of CSR is higher. Furthermore, this study is also conducted to provide evidence that the value relevance of cash-based and accrual based accounting numbers will be different when we insert the CSR index. We use Adjusted R<sup>2</sup> to measure value relevance of accounting numbers.

Keywords: Value relevance, CSR index, cash-based, accrual-based.

**THE EFFECT OF MANAGEMENT OWNERSHIP, LEVERAGE,  
FIRM SIZE, AND PROBABILITY ON SOCIAL DISCLOSURE IN  
ANNUAL REPORTS OF MANUFACTURING COMPANY  
(EMPIRICAL STUDY ON MANUFACTURING COMPANY  
LISTED IN IDX)**

**Elen Puspitasari  
Ceacilia Sri Mindarti**

Products of accounting in the form of financial statement annual report is the exposure of the report containing the accountability of the management of operational activities to the share holders ,but ountable to all stake holders. This study is an empirical study conducted in manufacturing companies listed in IDX are intended to identify and examine the effect of management ownchip, leverage, size, and profitability on social disclosure (Sustainable Reporting) in their annual reports during the period 2007-2010. The results of this study indicate that management ownership and leverage has no effect on the disclosure of social reporting in annual reports, whereas firm size and profitability have an influence on social disclosure in annual reports.

Keywords: Social Disclosure, Sustainable Reporting, Management Ownership, Leverage, Firm Size, Profitability

**THE IMPACT OF CORPORATE SOCIAL RESPONSIBILITY  
AND FINANCIAL PERFORMANCE WITH QUALITY OF  
CORPORATE GOVERNANCE, AS MODERATING VARIABLE  
(STUDY ON GO PUBLIC COMPANIES LISTED AT IDX)**

**Elvira Luthan**

Topic of corporate social responsibility (CSR) has not been widely discussed in Indonesia. CSR is growing rapidly and discussed widely After the government issued Law No. 40 year 2007 regarding Proprietary Limited Company. Compared with other Asian countries, the implementation of CSR in Indonesia is still very low, ranked last among Southeast Asian Nations (Chappel& Moon, 2005). The number of CSR implementation in Indonesia is not so much while the potential targets are very huge, such as environmental damage, unemployment, school drop-out, and poverty etc. One of its implementations that are common now is community development, which the emphases are on social and community capacity development. CSR is still widely discussed reasons for inconsistency of research results about the relationship of CSR to financial performance. Indonesian financial accounting standards not yet require companies to disclose social information, but non-financial reporting has been accommodated in Indonesia financial accounting standards (Generally Accepted Accounting Standards in Indonesia). Superiorities and novelty of this study compared with other studies is adjunct CSR and financial performance, with variables moderating the quality of good corporate governance (GCG quality). Until now, there is no published research that discusses these variables simultaneously. So also internationally, studies of CSR has not been much associated with these. So a very big chance of the results of this study is useful and contributes to the academic, government and capital market issuers. The population is all companies listed on the Indonesia Stock Exchange (IDX). In accordance with the IDX Fact Book 2010, there were 344 companies listed. The

target population is taken based on the completeness of the data needed for analysis. Number of target population according to the criteria of final set was 44 companies. The results of data analysis with SMART Partial Least Square software concludes that (a) CSR are positively correlated with financial performance, (b) the quality of the GCG and firm size can strengthen the relationship of CSR and its financial performance.

Keywords: Financial Performance, Corporate Social Responsibility (CSR), quality of Good Corporate Governance, Firm size and Industry Type.



## THE RELATIONSHIP BETWEEN CSR AND PROFITABILITY TO FIRM VALUE IN SRI-KEHATI INDEX

Widuri Kurniasari  
Yusni Warastuti <sup>V</sup>

This study aims to investigate the relationship between Corporate Social Responsibility (CSR), profitability to Firm Value. The samples are all manufacturer companies that listed in SRI-KEHATI Index by using control samples (manufacturers company not listed in SRI-KEHATI Index). This study is empirically examined between CSR disclosure (environment, energy, health and safety, product, and community services), profitability (ROA) and firm value. For company that listed in Sri Kehati Index, this study found no significant relationship between CSR to firm value but there were positive significant relationship between profitability to firm value.

Keywords: Corporate Social Responsibility (CSR), Firm Value, Profitability

## REVIEW OF THEORETICAL GREEN FINANCE IN INDONESIA

Listiana Sri Mulatsih

Anxiety of the world would the greenhouse effect has evolved into a food for thought with almost worldwide. Indonesia is known as a country rich in natural resources, already agitated by the presence of some imported goods that were once Indonesia's main resource, oil is proven to bring in Indonesia as an oil producing country, has not heard from again. This is more so when the issue of transfer of heavy fuel oil to gas fuel, even though the disaster had accompanied explosive domestic LPG cylinder is considered by many victims. Not to mention that the price of fuel increased by the removal of fuel subsidies. Everything is still struggling with fuel oil, while in other parts of the world who have discussed the source of energy instead of fossil fuels. Awareness of the depletion of natural resources, forcing people to switch to environmentally friendly energy sources. Low-carbon economy became slogans in several countries. This paper aims to explore how far green finance in Indonesia have begun to realize green growth and green economy. Can Indonesia to realize its promise to reduce greenhouse gas emissions by 26% in 2020. By using a literature study, expected to gain a depth of green finance in Indonesia, in Indonesia as a nation realize that succeeded in realizing a low carbon economy.

## **BRAND TALKING THROUGH GREEN EXPERIENCE MARKETING**

**Lelly Christin  
Oktafalia Marisa**

Every life in this world, can never be separated from marketing activities. Knowingly or not, any activity undertaken will have something to do with marketing activities. Various marketing strategies adopted by manufacturers in order to achieve the desired goal. A variety of promotional tools used by manufacturers to introduce products to market. With increasing competition among producers in marketing their products, making the producers have begun to discover the different marketing strategies and can attract consumers. By looking at marketing and consumer today, it's time the manufacturers began to consider green marketing experience. Where producers are not only market their products, but also the green experience that can be felt directly by consumers while going to get the product. With the green experience provided by manufacturers to consumers, making consumers remembering the product and be acquainted with nature. Experience marketing is ideally suited for products that have the same type, usage, etc., or in other words, the green marketing of this type is suitable for products that have almost no specific differentiation, such as mineral water, bread, cosmetics and others. Through this green marketing experience let makes the brands "speak" to consumers

Keywords: Brand, Customer, and Green Experience Marketing

## **GREEN ENTREPRENEURSHIP: A REALIZATION OF SUSTAINABLE DEVELOPMENT CONCEPT**

**Maria Caroline Cindy Iskandar  
Veny Anindya Puspitasari**

A statement by Drucker (1959), which was quoted by Alma (2006) stated that entrepreneurship is an ability to create new and different things through the process of creative thinking and innovations in order to open opportunities. Those new and different things are expected to possess value and have the ability to absorb work forces in a country. The world is recently focusing on environment-based development; therefore the development of entrepreneurship should also be based on environment principals. In this case, Planet, Personal, People, and Profit (4P's) can act as a reference to develop environment-based entrepreneurship. Young generation is the most appropriate pioneer for the development of environment-based entrepreneurship, which is recently known as green entrepreneurship. In order to develop green entrepreneurship, young generation needs a coordinating institution in where they can work on their creative ideas. University is the most appropriate institution to take this role. This research use descriptive qualitative method and supported by quantitative data. The result of the research is expected to become a consideration for University to give a place for young people to develop environment based entrepreneurship. Last but not least, the final objective of the research is to encourage a cooperative commitment to develop the country through entrepreneurship.

Keywords: green entrepreneurship, sustainable development concept, young generation, University.

## INCENTIVE FOR GREEN PRODUCT: IMPOSING EXCISE ON HYBRID CAR IN INDONESIA

Noor Syaifudin

Based on the national commitment has been stipulated on the RAN GRK that the emission reduction from the energy and transportation sector will be reduced by 0.038 GTon CO<sub>2</sub>e by unilateral effort and 0.018 Gton CO<sub>2</sub>e with the international support. On the other hand, according to trend on the emission per sector, it is forecasted that energy and transportation sector will emit more compared with the other sector by 2020. By June 2012 the President committed to provide incentive for hybrid car whom able to consume 1 liter gasoline for 30 km. The incentive will be applied on two steps, which the first on import of hybrid CBU and the second on assembling of the hybrid car. This paper aims to study the incentive on hybrid car by imposing excise on the hybrid car. The study will be mainly discussing the existing regulations on taxation on hybrid car, excise imposition and how the incentive could be imposed. The data analysis was collected from literature study, best practices, regulations review and in depth interview. The study found that excise has several merit to provide incentive for green product and hybrid car particularly. In order to minimize the potential extra taxation, the government may switch the LGT to excise. The incentive itself can be applied with discriminations on tariff with several purposes.

Keywords: energy and transportation sector, excise, fiscal policy, RAN GRK

## GREEN MARKETING: IMC FOR GREEN PRODUCT

Sentot Suciarto A  
Berta Bekti Retnowati

Environmentally friendly products or green product have been known by the youth market segment. The massive information and education give many things about the green product. What is the integrated marketing communication (IMC) would be likely preferred by the youth market segment? This research conducted to several students find out the communication media preferred by the youth. The communication media for green product varied from the written and the multi media, from the television to the internet. The most preferred communication media would be more effective in terms of mostly seen and mostly preferred. In the next generation it is hoped that there will be sustainable green marketing for sustainable green business.

Keywords: green marketing, green product, integrated marketing communication (IMC), green business.

## IMPLEMENTATION OF CSR IN DISTANCE LEARNING EDUCATION

**Etty Puji Lestari**

Corporate Social Responsibility (CSR) is the social program that provides a lot of contributions in solving social problems, in job opportunities, health, education, economy, and the environment. Education is a strategic role in community development, including the distance learning education. This paper discusses about the implementation of CSR at the Open University, university which applied a distance and open learning system. Implementation of CSR is one form of program called Cooperative Academic Education. The program involves three parties, students, universities and corporate. They cooperate to build a strategy to educate and to develop human resources. Open University of Indonesia manage CSR from several companies to provide scholarships for students especially for remote areas, develop academic and professional programs.

**Keywords:** Corporate Social Responsibility, Distance Learning Education, Remote Area, Cooperative Academic Education,.

## THE IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING PRACTICES IN THE UNIVERSITY

**Ida Rosnidah**

As a powerful decision-making tool, environmental accounting practices are being widely promoted throughout all types of industry. Environmental accounting specifically offers two primary advantages : 1) capital budgeting decisions and 2) Targeting of improvement. A Generally Accepted Environmental Accounting implementation strategy comprises the following steps : 1) identifying environmental management costs 2) prioritizing and selecting the costs to investigate in a more detail 3) quatifying or qualifying the costs 4) allocating costs to products or processes responsible for their generation 5) integrating costs into decision making about facilities. The university was chosen to be the focus for two reasons: the majority of university are middle business with limited resources and the fact that environmental benefits could be gained if the university and those who work in the university could access new information about the tools to improve its environmental performance.

**Keywords:** Environmental accounting, environmental management cost, environmental performance.

## UNIVERSITY SOCIAL RESPONSIBILITY – A STAKEHOLDER PERCEPTION ANALYSIS IN UNIKA SOEGIJAPRANATA SEMARANG

Octavianus Digo Hartomo  
St Lily Indarto

The effectiveness of the university's social responsibility program is highly dependent on the benefits gained by all stakeholders. This study tried to find the effectiveness of Unika Soegijapranata USR program through an assessment of stakeholder perceptions. Respondents in this study are the stakeholders associated with the implementation of the University Social Responsibility in Unika Soegijapranata, 82 questionnaires were distributed to respondents, These results indicate that the perception of the stakeholders as a whole shows that the respondents have implemented an optimal educational aspect. This means that the application of social responsibility through the provision of university scholarships and tuition waivers for disadvantaged students, students and behavior change campaigns Unika Soegijapranata role in emphasizing education for the empowerment of minorities and women, as well as direct support for minority businesses have felt quite effectively by the respondents. Perception of stakeholders overall consistency of the answers also showed that the aspect of organization is the lowest aspect of its effectiveness. The respondents felt that the application of social responsibility on organizational aspects of the university, in the form of the use of recycled paper, use public transportation to reduce air pollution and energy conservation is still viewed by the stakeholders have not been implemented optimally at Unika Soegijapranata. This study also menyimpulkan that in the long term, programs and activities of social responsibility in Unika Soegijapranata universities should be improved because if the stakeholders to benefit from the existence of USR program, then they

will respect and will play an active role in maintaining the sustainability of the university

## UNIVERSITY SOCIAL RESPONSIBILITY, A GOVERNANCE ANALYSIS IN UNIKA SOEGIJAPRANATA SEMARANG

**Theresia Dwi Hastuti  
Sih M Damar Endah**

This study attempts to provide an overview of the mechanism of management, reporting and evaluation of the implementation of university social responsibility in Unika Soegijapranata Semarang. The data consists of primary and secondary data. Primary data obtained from interviews and FGDs with officials at Unika Soegijapranata, while the secondary data obtained through various documents such as strategic plans, operating plans, procedures and policies related to USR. The results showed that application of the social responsibility of universities in the Unika Soegijapranata has been integrated with the vision, mission, and the strategic plan of the university, so the process of system development, implementation and reporting of USR is always consistent with the regular program of the university. This study also found that the form of reporting and evaluation of the implementation of USR has not been implemented systemically, so it is advisable to create a reporting system that can be used by universities to easily assess the effectiveness of the implementation of USR program in Unika Soegijapranata

## TOWARDS A GREENER SUSTAINABILITY: EXAMPLES OF GREEN MARKETING STRATEGIES INITIATIVES BY ORGANIZATIONS

**Mahmud Habib Zaman  
Farheen Hassan  
Mashkur Zaman**

Since its inception in the concept of "Green Marketing" has been widely debated over by many scholars in various journal and articles, highlighting its "rise and perceived stumble". The notion of consumer's perception of "lower quality" green labeled products and therefore negligence in adapting these product or organization's lack of enthusiasm in developing green products due to "lack of credibility" and "low integration of environment awareness" have been addressed by many scholars. There is however initiatives undertaken by many organizations (specially in the food industry) to increase Green marketing and establishment of "eco-labels" to help consumers make choices that will reduce environmental impacts; these issues related to initializes by consumer and organizations must be addressed. This paper will highlight few Global Companies that are adapting Green initiatives in their product development (as well as marketing campaign) by reviewing examples reviewed in past literature as well as provide examples of new products that are currently being developed (or initiated) by Global Organization. The paper will then categorize these organizations according to the "Green marketing strategy matrix" developed by Jill M. Ginsberg & Paul N. Bloom (2004). Furthermore, the paper will attempt to identify the consumer segments originally targeted by these organizations, using "The Roper study" (developed in 2000) and "Consumer typology" (illustrated by Ogilvy & Mather) as a base.

Key words: Green Marketing, Eco-label, Green Marketing Strategy Matrix, Roper study, Consumer Typology

## ISSUES AND CHALLENGES OF ENTREPRENEURS IN BUSINESS OF RECYCLING IN KELANTAN AND TERENGGANU, MALAYSIA

Mohd Rafi Yaacob

The aim of this paper to review the issues and challenges involving business of recycling in the two of East Coast States in Peninsular Malaysia, Kelantan and Terengganu. Recycling industry was chosen because very few studies conducted in Malaysia, albeit that this business is not only contributes to the economy but also the environment. Malay entrepreneurs were chosen because not many Malays hitherto venture into this field. This study involved qualitative research methods, involving 21 Malay recyclers in both states. Interviews which were conducted in the early 2011 were audio recorded with MP3 and later transcribed verbatim. Data in the transcript were processed based on the themes related to issues and challenges. Overall, the six major themes of challenges were identified in the industry. First is the price of recycled materials is in accordance with world market volatility would cause entrepreneurs to bear the risk of loss if you sell at the lower prices. Second, the Malay entrepreneurs in the East Coast has not experienced enough the intricacies of this field, which on the average are hitherto monopolized by Indians and Chinese entrepreneurs. Third, in terms of negative reputation of business of recycling in the eyes of the public. Society has yet to fully accept this industry, most people will associate it with dirt, garbage, and also theft. The industry is still considered not to have a bright future. Such a mentality creates difficulties of entrepreneurs in the industry to get loans, because banks are still not fully convinced of this industry. The fourth is the difficulty in finding workers because it requires the use of physical work and working with garbage and waste. Fifth is the issue of theft. A final challenge is the difficulty in obtaining a license from the police because of the theft of scrap iron, aluminum and copper. In conclusion,

information obtained in connection with the issues and challenges faced by the recycling entrepreneurs of the both states provide early input to the researchers, community and business of recycling.

## ENTREPRENEURSHIP, FRANCHISING, AND FLEXIBILITY IN SOLID WASTE MANAGEMENT: STUDY CASES FROM PERU AND JAPAN

**Ricardo A. Diaz**  
**Suchiro Otoma**

In 21st century cities need to create flexible solid waste management systems to respond to changes in population density, economic expansion, multiple private actors, and the challenge of building recycling societies. This paper applies a mathematical model that analyses dynamics of solid waste systems, in particular collection and transportation, and their responses to changes in waste amounts. Collection and transportation of solid waste, both garbage and recyclables, is perhaps the most interrelated part within solid waste systems and its dynamic understanding will enable regulation leading to openness and entrepreneurship. One form of entrepreneurship is franchising. The paper identifies three key factors for this purpose: i) visibility, ii) flexibility and iii) specialization.

Our mathematical model analyzes interrelations and constraints of key variables such as times, distances, vehicles characteristics and costs, and simulates system's responses to waste generation, recycling rates and major reconfigurations such as location of landfill. Availability of information in cities of developing countries imposes the main constraint to the study but the model itself becomes a framework to build better information systems.

Three cases are analyzed: i) garbage collection and transportation, ii) recycling of waste from business and commercial activities, iii) recycling based on formalized waste pickers. The paper concludes that i) each one of these subsystems can develop their own specialization but there are operational ways of creating synergies between them, for

instance through coordination of work shifts, ii) there are structural factors determining systems' flexibility, the most important of them being location of landfills and recycling plants, iii) cities need to advance in creating information systems that provide visibility to operations and costs and a framework for visibility is proposed, iv) contribution of residents to flexibility of systems such as source separation of waste, primary collection and others are discussed.

Key words: recycling, solid waste management, entrepreneurship in waste, flexible systems



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