

IMPLEMENTATION OF SCHOOL SOCIAL RESPONSIBILITY (SSR) IN SMA NEGERI 2 BANGUNTAPAN AND SMA NEGERI 1 JETIS KABUPATEN BANTUL

IMPLEMENTASI SCHOOL SOCIAL RESPONSIBILITY (SSR) DI SMA NEGERI 2 BANGUNTAPAN DAN SMA NEGERI 1 JETIS KABUPATEN BANTUL

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Abstract

This research aimed at knowing the implementation of School Social Responsibility (SSR) in SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis Kabupaten Bantul. This research was a quantitative descriptive research that describe the condition as well as a phenomenon of an object accompanied by statistical data through the sample. Data collected through questionnaires distribution and were analyzed using quantitative descriptive method. The research results showed: (1) The level of Environmental Awareness of SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis had a tendency in strong category; (2) The level of Environmental Involvement of SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis had a tendency in very strong category; (3) The level of Environmental Reporting of SMA Negeri 2 Banguntapan had a tendency in strong category, and SMA Negeri 1 Jetis had a tendency in very strong category; (4) The level of Environmental Auditing SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis had a tendency in strong category.

Keywords: School Social Responsibility, SMA, Environmental Awareness, Environmental Involvement, Environmental Reporting, Environmental Auditing.

Abstrak

Penelitian ini bertujuan untuk mengetahui implementasi School Social Responsibility (SSR) di SMA Negeri 2 Banguntapan dan SMA Negeri 1 Jetis Kabupaten Bantul. Penelitian ini merupakan penelitian deskriptif kuantitatif yang menggambarkan keadaan serta fenomena dari suatu objek disertai data statistik melalui data sampel. Teknik pengumpulan data menggunakan kuesioner yang dianalisis dengan metode deskriptif kualitatif dan kuantitatif. Hasil penelitian menunjukkan bahwa (1) Tingkat Kepedulian Lingkungan SMA Negeri 2 Banguntapan dan SMA Negeri 1 Jetis pada kecenderungan kategori tinggi; (2) Tingkat Keterlibatan Lingkungan SMA Negeri 2 Banguntapan dan SMA Negeri 1 Jetis pada kecenderungan kategori sangat tinggi; (3) Tingkat Pelaporan Lingkungan SMA Negeri 2 Banguntapan pada kecenderungan kategori tinggi, dan SMA Negeri 1 Jetis pada kecenderungan kategori sangat tinggi; (4) Tingkat Audit Lingkungan SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis pada kecenderungan kategori tinggi.

Kata Kunci: School Social Responsibility, SMA, Kepedulian Lingkungan, Keterlibatan Lingkungan, Pelaporan Lingkungan, Audit Lingkungan

INTRODUCTION

Social responsibility is divided into three aspects, namely social, educational, and environmental. Concern for the

community has been widely applied, such as by providing assistance to those who are in need, raising funds for the citizens affected by the disaster, and help in rescue. In terms of education, social responsibility

can be done by teachers volunteer, providing donations of books and stationery, or by opening the village library. Many people who consider education as an important thing, so many people who support the implementation of education. The government has also given a lot of scholarships to children who can not afford to continue their education to college.

In terms of the environment, the government has issued several policies so that environmental conditions can be maintained. That is because many environmental impacts began to deteriorate. The impact caused by the exploitation of nature constantly without their efforts to recover the natural conditions as before. The impacts such as forests decline, causing floods, landslides, and decreased oxygen. The oxygen produced from trees is reduced, while the carbon dioxide produced from the industrialization increases, causing the condition of the earth is getting hotter.

The environmental impact is often in the public spotlight is global warming. Global warming is a process of increasing the temperature that occurs around the world. This occurs due to human discipline in managing the resources of the earth.

The environmental conditions are getting worse due to human activities. It demands the industries to improve themselves following the environmental conditions. Therefore, Indonesia apply

special rules to regulate the Corporate Social Responsibility (CSR). Regulations regarding CSR can be found in several laws, government regulations and ministerial regulations in terms different but have the same meaning, such as contained in *Undang-undang Nomor 22 Tahun 2001 tentang Minyak dan Gas Bumi*, *Undang-undang Nomor 19 Tahun 2003 tentang Badan Usaha Milik Negara*, *Undang-undang Nomor 25 Tahun 2007 tentang Penanaman Modal*, *Undang-undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas*, *Undang-undang Nomor 4 Tahun 2009 tentang Pertambangan Mineral dan Batubara*, *Undang-undang Nomor 21 Tahun 2014 tentang Panas Bumi*, *PP No. 23 Tahun 2010 tentang Pelaksanaan Kegiatan Usaha Pertambangan Mineral dan Batubara*, *PP No. 47 Tahun 2012 tentang Tanggung Jawab Lingkungan Perseroan Terbatas*, *Peraturan Menteri Negara BUMN Nomor Per-05/MBU/2007 tentang Program Kemitraan BUMN dengan Usaha Kecil dan Program Bina Lingkungan*, and *Peraturan Menteri BUMN Nomor Per-08/MBU/2013 tentang Perubahan Keempat atas Peraturan Menteri BUMN Per-05/MBU/2007 tentang Program Kemitraan BUMN dengan Usaha Kecil dan Program Bina Lingkungan*.

CSR is a mandatory to some corporation to integrate their concern for

the environment and society into its operations and its interactions with stakeholders that exceeds the organization's responsibility in the law sector. Based on *PP No. 47 Tahun 2012 tentang Tanggung Jawab Lingkungan Perseroan Terbatas*, social and environmental responsibility into a duty for the Company that commit business activities in the field and/or related to the natural resources under the Act. University Social Responsibility (USR) that is a form of CSR from college is an ethical policies which affect the quality of the performance of community colleges, i.e.: students, administrators, faculty, and employees at the universities through the responsible management for the impact of education, cognitive, labor, and the environment generated by universities through an interactive dialogue with the public in order to generate sustainable human development (Hadiprajitno, 2013: 171).

Environmental management can be said to be effective if there is an effort to implement good ethics in the act, such as a friendly and caring with the environment. According to Melyana (2015: 4), Education can be used in form and improve attitudes and behaviors that care about the environment. Schools have a major role in giving knowledge and teach students about environmental science and management. Therefore the form of CSR at the school can

be known as the School Social Responsibility (SSR). SSR is basically not much different from the USR, which is an ethical policies which affect the quality of the performance of a school community, i.e.: students, administrators, teachers, and all employees at the school through the responsible management for the impact of education, cognitive, labor, and environment produced by the school through an interactive dialogue with the public in order to generate sustainable human development.

SSR activities closely related to environmental report, that schools is needed to include an expenditure estimation specifically for SSR activities in the *Rencana Anggaran Pendapatan dan Belanja Sekolah* (RAPBS). In fact, in Indonesia there are no rules regarding the accounting standards that can be used as a reference to disclose social information related to the implementation of the SSR. There are some schools that begin consciously to implement SSR and include special allocation to SSR activities in the RAPBS and Financial Statements School as a condition to get the title of *Sekolah Adiwiyata*.

Based on *Peraturan Menteri Negara Lingkungan Hidup No. 05 tahun 2013 tentang Pedoman Pelaksanaan Program Adiwiyata*, *Sekolah Adiwiyata* is a school that cares and environmental cultured.

Components of *Adiwiyata* program, covering aspects of environmentally sustainable schools policy, aspects of the school curriculum based on environment, aspects of school activities based on participatory, and aspects of the management of facilities and infrastructure to support environmentally sustainable school. *Sekolah Adiwiyata* award is given in four level, i.e.: *Sekolah Adiwiyata tingkat kabupaten/kota*, *Sekolah Adiwiyata tingkat provinsi*, *Sekolah Adiwiyata tingkat nasional*, and *Sekolah Adiwiyata Mandiri*.

Indonesia implement the school of environment insight intensively. *Adiwiyata* program which is given as a tribute to the school has a positive effect, that every school create and maintain the school environment. In addition, to get a trophy or award of *Adiwiyata* each school now also start to realize the importance of creating a clean and green environment to support teaching and learning activities.

Sekolah Peduli Lingkungan should be supported by the existence of good financial management. Appropriate to the *Peraturan Pemerintah No 19 Tahun 2005 tentang Standar Pendidikan and Nomor 65 tahun 2005 tentang Standar Pelayanan Minimum*, this regulation requires schools to improve the quality of education. These regulations directly related to financial management of schools that require management wisely. In this case, the school

needs to allocate funds to maintain the environmental conditions. In addition, the school also must keep environment clean through the implementation of environmental culture to all students, teachers, and employees. A clean environment will provide comfort for teachers and students in implementing the learning process, and employees will feel comfortable in working.

Sekolah Adiwiyata should be supported by the existence of School Social Responsibility (SSR). Conducted by Teoh and Thong (1986) in Hadiprajitno (2013:178-181), an organization can be categorized to participate in maintaining the living environment if there is an environment concern (*Perhatian Lingkungan*), which is followed by the involvement of the organization against the environmental problems (*Keterlibatan Lingkungan*). It needs to be followed by an environmental reporting (*Pelaporan Lingkungan*), especially the performance of the organization in addressing the impact of the organization's activities to the environment, which is enhanced the environmental audit activities (*Audit Lingkungan*) to measure and evaluate the performance of the organization.

Based on *Badan Lingkungan Hidup Kabupaten Bantul* (2014), SMA Negeri 1 Jetis, got title *Sekolah Adiwiyata Mandiri* in 2012 and based on *Dinas Pendidikan*

Menengah dan Non-formal Pemerintah Kabupaten Bantul (2015), SMA Negeri 2 Banguntapan also held a *Sekolah Adiwiyata Mandiri* in 2015. SMA Negeri 1 Jetis and SMA Negeri 2 Banguntapan can be environmentally school icon in *Kabupaten Bantul*. Both of the schools have been allocated a portion of their funds to optimize the environment of the school so that students from other schools and citizens can feel comfortable in carrying out the learning process.

As a *Sekolah Adiwiyata Mandiri*, SMA Negeri 2 Banguntapan dan SMA Negeri 1 Jetis has implemented environmental kindly policies. The physical condition of schools where there are many trees and greenhouse to support the learning process relating to the environment. Schools also provide bins based on the type of waste. In addition, many wall hangings bearing slogans to care for the environment so that students are expected to be more motivated to love the environment.

SMAN 1 Jetis still has some barriers, such as less carrying sports field area so it looks dirty, sports equipment storage is not neat, and a dressing room is dark and dirty. In addition, student's hygiene awareness is still lack. It can be seen from a group of students who still often dispose garbage in a drawer and not throw garbage based on its category, i.e. organic and anorganic. SMAN 1 Jetis also has several gardens

maintained by the teachers and students, but there is one of the vegetable's garden and green house are changed into building for class rooms.

SMAN 2 Banguntapan earned a *Sekolah Adiwiyata Mandiri* last year. So that current conditions are still good, but there is still a group of students who throw away trash out of place and not in appropriate category. Less attention from school community to the wash basin, that is dirty. School activities relate to the environment is not in much activities, such as a routine to clean up both in school and outside school.

In SMAN 1 Jetis and SMAN 2 Banguntapan, there are no analysis of the implementation of SSR in monitoring the implementation of the *Sekolah Peduli Lingkungan* sustainable manner. The implementation of SSR could form the basis of financial accountability to the public and as a basis for decision making to implementation of environmental activities. The existence of detailed and transparent calculation will provide information on the costs of the school in providing education services. In addition to focus on school finance, the implementation of school social responsibility can also be used as a reference for schools to monitor the progress of the implementation of *Sekolah Peduli Lingkungan*. Schools can know how much Environmental Awareness of the

school community and not only to the extent that the school can also find out how much Environmental Involvement of the school community. Environmental Awareness will not mean full potential without the Environmental Involvement so that these two things should be run side by side.

Based on the problems above, the new program in the world of education provide ideas for authors to examine *Sekolah Peduli Lingkungan* with the title "Implementation of School Social Responsibility (SSR) in SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis Kabupaten Bantul". Exploration in this research is more focus on awareness, involvement, reporting, and environmental auditing in SMAN 2 Banguntapan and SMAN 1 Jetis.

RESEARCH METHOD

Type of Research

This research is a quantitative descriptive research. This research aims to investigate the implementation of School Social Responsibility (SSR). Based on the theory from Teoh and Thong (1986) in Hadiprajitno (2013: 178-181), implementation of School Social Responsibility (SSR) can be determined by looking at the level of Environmental Awareness, Environment Involvement,

Environmental Reporting, and Environmental Auditing.

Place and Time of Research

This research has been conducted in SMAN 2 Banguntapan and SMA Negeri 1 Jetis on October 2016 until January 2017.

Sample of Research

The number of samples from a population of teachers and employees SMAN 2 Banguntapan and SMAN 1 Jetis developed from Isaac and Michael for an error rate of 5% and the number of population in SMAN 2 Banguntapan 66 is as much as 55 samples whereas in SMAN 1 Jetis 65 is as much as 55 samples (Sugiyono, 2012: 128).

Research Instruments

The research instrument used is a questionnaire. The list of questions in the questionnaire prepared based on research variables are respondents' assessment related to responsibility in managing the environment around the school. The variable is measured with Likert scale that measures attitudes and real conditions stated with score 1 to 5. Before the questionnaire used to collect data from research subjects, the questionnaire has been tested to determine the validity and reliability of the items of the instrument. The trial of the questionnaire has been conducted on November at SMAN 2 Bantul, the respondents are 30 people consist of teachers and employees. The

questionnaire trial conducted at SMAN 2 Bantul because that school is the *Sekolah Adiwiyata Provinsi*. Therefore, it has similar characteristic with SMAN 2 Banguntapan and SMAN 1 Jetis as *Sekolah Peduli Lingkungan*. The trial was conducted to measure the validity and reliability of the questionnaire.

Data Analysis Techniques

The analysis technique used in this research is descriptive analysis. Therefore, it is focus on the cause of the awareness of each unit leadership to environmental problems, what condition most affect the school community to environmental problems, and how much the attention related to the condition. Similarly, the environment involvement focus on determining how much the involvement of each school community to environmental problems. Environmental reporting focus on the leadership of the school to determine if the schools report their activities and their finances in school reports and reported continuously. It is also to find out whether from the environmental reporting has held an environmental auditing or not. Descriptive analysis is carried out to explore the condition of SMAN 2 Banguntapan and SMAN 1 Jetis related to environmental problems in terms of accounting.

Researcher determine the class interval by calculating range of the data and

determine the length of the class using Sturges formula as follows:

$$K = 1 + 3,3 \log n$$

Explanation:

K : kelas interval

n : jumlah data

calculating range data using the following formula:

$$Rentang\ data = nilai\ maksimum - nilai\ minimum + 1$$

Specifies the length of the class using the following formula:

$$panjang\ kelas = \frac{rentang\ kelas}{jumlah\ kelas}$$

(Sugiyono, 2012: 36)

Calculating average value scores for every indicators with this formula:

$$\bar{X} = \frac{\sum x}{N}$$

Description:

\bar{X} = average score

$\sum x$ = total score

N = number of test subject

(Widoyoko, 2009: 237)

Research standard used in this research using five (5) categories comprising very strong, strong, moderate, low and very low on the calculation of the ideal mean and ideal standard deviation based on the following formula:

Table 1. Conversion Criteria Value

Score	Value	Categories	Formula
1	A	Very Low	$\bar{X} \leq \bar{X}_i - 1,8 S_{bi}$
2	B	Low	$\bar{X}_i - 1,8 S_{bi} < \bar{X} \leq \bar{X}_i - 0,6 S_{bi}$
3	C	Moderate	$\bar{X}_i - 0,6 S_{bi} < \bar{X} \leq \bar{X}_i + 0,6 S_{bi}$
4	D	Strong	$\bar{X}_i + 0,6 S_{bi} < \bar{X} \leq \bar{X}_i + 1,8 S_{bi}$
5	E	Very Strong	$\bar{X} > \bar{X}_i + 1,8 S_{bi}$

Description:

\bar{X} = the average value obtained

\bar{X}_i = Ideal Mean

= $\frac{1}{2}$ (maximum value ideal + minimum value ideal)

Sbi = Ideal Standard Deviation

= $\frac{1}{6}$ (maximum value ideal - minimum value ideal)

(Widoyoko, 2009: 238)

Converting Quantitative Data to Qualitative Data with this formula:

Table 2. Converting Quantitative Data to Qualitative Data

Score	Value	Categories	Formula
1	A	Very Low	$\bar{X} \leq 1,8$
2	B	Low	$1,8 < \bar{X} \leq 2,6$
3	C	Moderate	$2,6 < \bar{X} \leq 3,4$
4	D	Strong	$3,4 < \bar{X} \leq 4,2$
5	E	Very Strong	$\bar{X} > 4,2$

Source: Widoyoko, 2009: 238, with modification

RESEARCH RESULT AND DISCUSSION

Research Result

1. Analysis

Descriptive statistical analysis in the study include frequency distribution, ideal mean, ideal standard deviation, and categorization tendencies variable data. Descriptions of each variable is detailed as follows:

a) Environmental awareness

The frequency distribution of environmental awareness variable shown in the following histogram:

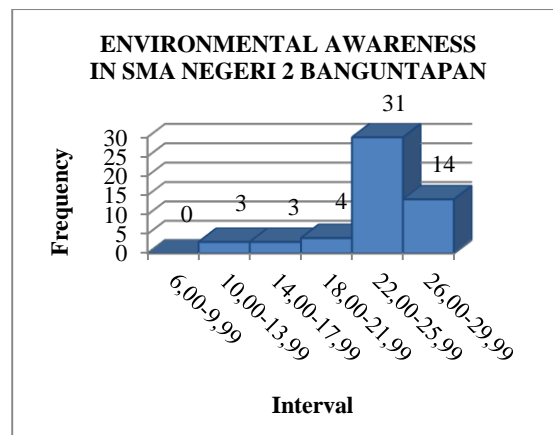


Figure 1. Histogram of Environmental Awareness in SMA Negeri 2 Banguntapan

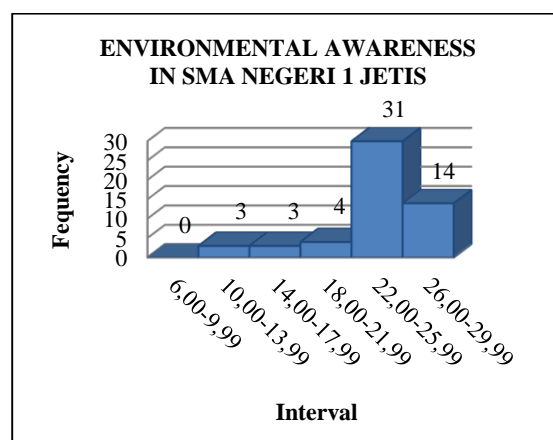


Figure 2. Histogram of Environmental Awareness in SMA Negeri 1 Jetis

The data obtained from the questionnaire are further classified into categories of environmental awareness tendencies. Here is a table of tendency categories of environmental awareness:

Table 3. Category Tendency of Environmental Awareness SMAN 2 Banguntapan

No	Category	Interval	Freq	Relative Freq.
1	Very Low	$X \leq 10,8$	0	0,00%
2	Low	$10,8 < X \leq 15,6$	3	5,45%
3	Moderate	$15,6 < X \leq 20,4$	6	10,91%
4	Strong	$20,4 < X \leq 25,2$	32	58,18%
5	Very Strong	$X > 25,2$	15	27,27%
Total			55	100%

Source: data processed

Table 4. Category Tendency of Environmental Awareness SMAN 1 Jetis

No	Category	Interval	Freq	Relative Freq.
1	Very Low	$X \leq 10,8$	0	0,00%
2	Low	$10,8 < X \leq 15,6$	0	0,00%
3	Moderate	$15,6 < X \leq 20,4$	5	9,09%
4	Strong	$20,4 < X \leq 25,2$	38	69,09%
5	Very Strong	$X > 25,2$	12	21,82%
Total			55	100%

Source: data processed

Here are Pie Charts that show that tendency categories of Environmental Awareness:

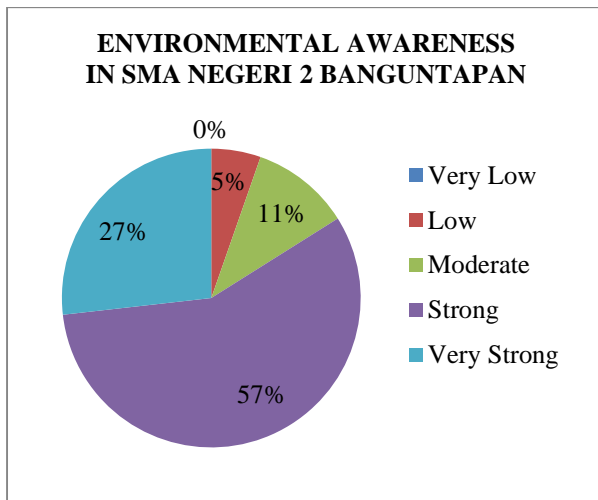


Figure 3. Pie Chart Tendency Categories of Environmental Awareness in SMA Negeri 2 Banguntapan

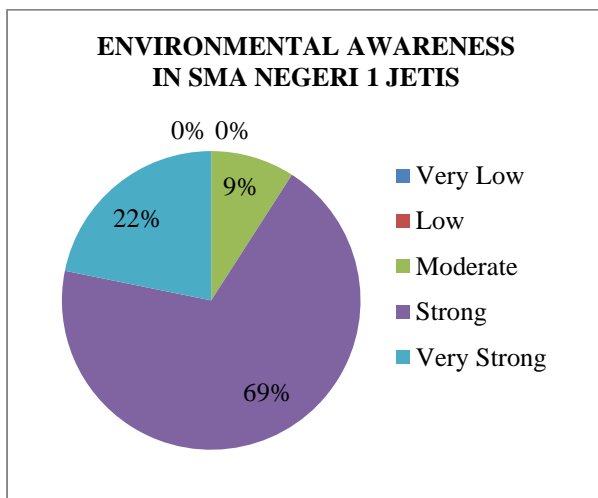


Figure 4. Pie Chart Tendency Categories of Environmental Awareness in SMA Negeri 1 Jetis

Here are value recapitulation of Environmental Awareness:

Table 5. Value Recapitulation of Environmental Awareness SMA Negeri 2 Banguntapan

Statement	Total Score	Mean
1	222	4,04
2	223	4,05
3	210	3,82
4	174	3,16
5	221	4,02
6	245	4,45
Total	1.295	3,92
Category	Strong	

Source: data processed

Table 6. Value Recapitulation of Environmental Awareness SMA Negeri 1 Jetis

Statement	Total Score	Mean
1	194	3,53
2	239	4,35
3	225	4,09
4	146	2,65
5	256	4,65
6	252	4,58
Total	1312	3,98
Category	Strong	

Source: data processed

Based on Table 19 it can be seen that the mean of 3,92 in range value $3,4 < X \leq 4,2$. It can concluded that the environmental awareness SMA Negeri 2 Banguntapan is strong category. Based on Table 20 it can be seen that the mean of 3,98 in range value $3,4 < X \leq 4,2$. It can be concluded that the environmental awareness in SMA Negeri 1 Jetis is strong category.

b) Environmental Involvement

The frequency distribution of environmental involvement variable shown in the following histogram:

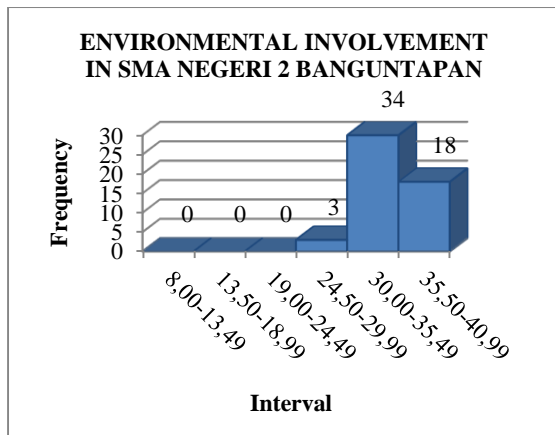


Figure 5. Histogram of Environmental Involvement in SMA Negeri 2 Banguntapan

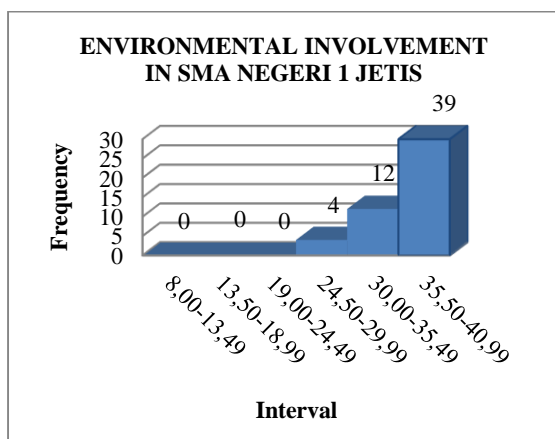


Figure 6. Histogram of Environmental Involvement in SMA Negeri 1 Jetis

The data obtained from the questionnaire are further classified into categories of environmental involvement tendencies. Here is a table of tendency categories of environmental involvement:

Table 7. Category Tendency of Environmental Involvement SMA Negeri 2 Banguntapan

No	Category	Interval	Freq	Relative Freq.
1	Very Low	$X \leq 14,41$	0	0,00%
2	Low	$14,41 < X \leq 20,80$	0	0,00%
3	Moderate	$20,80 < X \leq 27,20$	1	1,82%
4	Strong	$27,20 < X \leq 33,59$	11	20,00%
5	Very Strong	$X > 33,59$	43	78,18%
Total			55	100%

Source: data processed

Table 8. Category Tendency of Environmental Involvement SMA Negeri 1 Jetis

No	Category	Interval	Freq	Relative Freq.
1	Very Low	$X \leq 14,41$	0	0,00%
2	Low	$14,41 < X \leq 20,80$	0	0,00%
3	Moderate	$20,80 < X \leq 27,20$	2	3,64%
4	Strong	$27,20 < X \leq 33,59$	12	21,82%
5	Very Strong	$X > 33,59$	41	74,55%
Total			55	100%

Source: data processed

Here are a Pie Charts that show the tendency categories of Environmental Involvement:

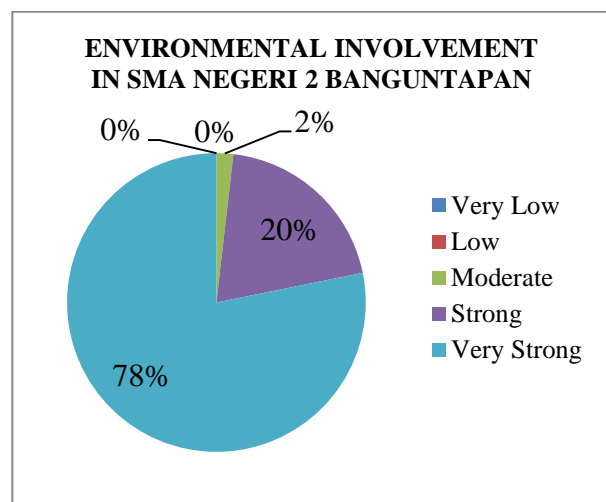


Figure 7. Pie Chart Tendency Categories of Environmental Involvement in SMA Negeri 2 Banguntapan

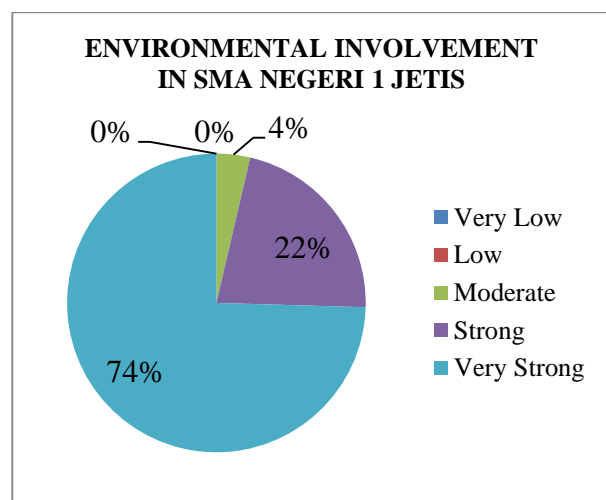


Figure 8. Pie Chart Tendency Categories of Environmental Involvement in SMA Negeri 1 Jetis

Here are value recapitulation of Environmental Involvement:

Table 9. Value Recapitulation of Environmental Involvement SMA Negeri 2 Banguntapan

Statement	Total Score	Mean
1	252	4,58
2	242	4,40
3	243	4,42
4	257	4,67
5	214	3,89
6	241	4,38
7	234	4,25
8	226	4,11
Total	1909	4,34

Category Very Strong
Source: data processed

Table 10. Value Recapitulation of Environmental Involvement SMA Negeri 1 Jetis

Statement	Total Score	Mean
1	265	4,82
2	257	4,67
3	239	4,35
4	249	4,53
5	230	4,18
6	246	4,47
7	244	4,44
8	249	4,53
Total	1979	4,50

Category Very Strong
Source: data processed

Based on Table 25 it can be seen that the mean of 4,34 in range value $X > 4,2$. It can concluded that the environmental involvement SMA Negeri 2 Banguntapan is very strong category. Based on Table 26 it can be seen that the mean of 4,50 in range value $X > 4,2$. It can be concluded that the environmental involvement in SMA Negeri 1 Jetis is very strong category.

c) Environmental Reporting

The frequency distribution of environmental reporting variable shown in the following histogram:

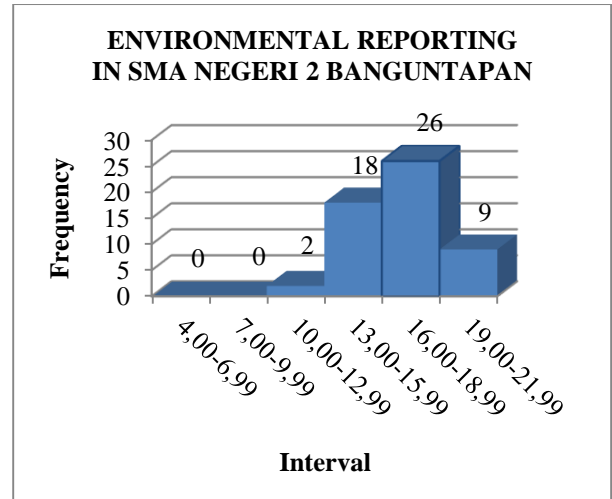


Figure 9. Histogram of Environmental Reporting in SMA Negeri 2 Banguntapan

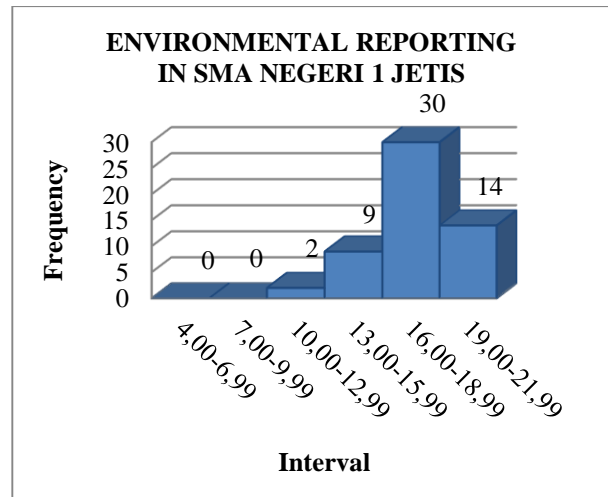


Figure 10. Histogram of Environmental Reporting in SMA Negeri 1 Jetis

The data obtained from the questionnaire are further classified into categories of environmental reporting tendencies. Here is a table of tendency categories of environmental reporting:

Table 11. Category Tendency of Environmental Reporting in SMA Negeri 2 Banguntapan

No	Category	Interval	Freq	Relative Freq.
1	Very Low	$X \leq 7,19$	0	0,00%
2	Low	$7,19 < X \leq 10,40$	1	1,82%
3	Moderate	$10,40 < X \leq 13,60$	11	20,00%
4	Strong	$13,60 < X \leq 16,81$	25	45,45%

No	Category	Interval	Freq	Relative Freq.
5	Very Strong	$X > 16,81$	18	32,73%
Total			55	100%

Source: data processed

Table 12. Category Tendency of Environmental Reporting in SMA Negeri 1 Jetis

No	Category	Interval	Freq	Relative Freq.
1	Very Low	$X \leq 7,19$	0	0,00%
2	Low	$7,19 < X \leq 10,40$	0	0,00%
3	Moderate	$10,40 < X \leq 13,60$	4	7,27%
4	Strong	$13,60 < X \leq 16,81$	15	27,27%
5	Very Strong	$X > 16,81$	36	65,45%
Total			55	100%

Source: data processed

Here are Pie Charts that show the tendency categories of Environmental Reporting:

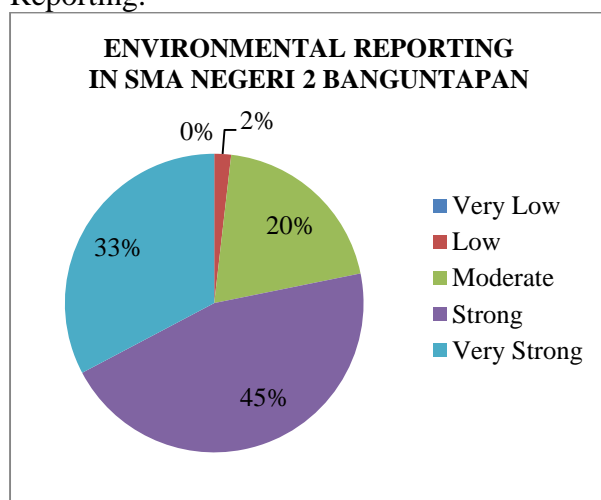


Figure 11. Pie Chart Tendency Categories of Environmental Reporting in SMA Negeri 2 Banguntapan

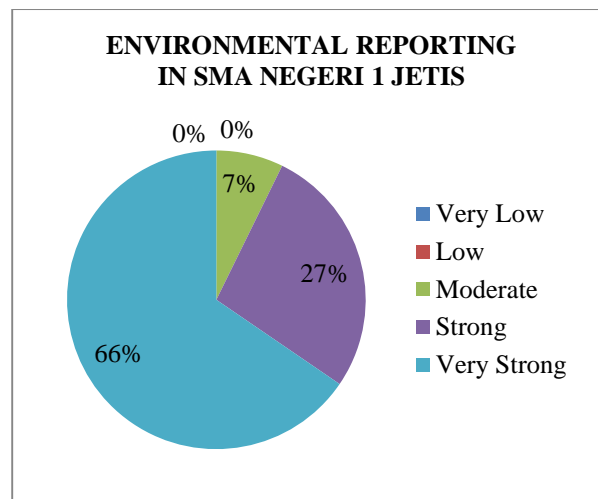


Figure 12. Pie Chart Tendency Categories of Environmental Reporting in SMA Negeri 1 Jetis

Here are value recapitulation of Environmental Reporting:

Table 13. Value Recapitulation of Environmental Reporting SMA Negeri 2 Banguntapan

Statement	Total Score	Mean
1	235	4,27
2	220	4,00
3	212	3,85
4	206	3,75
Total	873	3,97
Category	Strong	

Source: data processed

Table 14. Value Recapitulation of Environmental Reporting SMA Negeri 1 Jetis

Statement	Total Score	Mean
1	246	4,47
2	241	4,38
3	227	4,13
4	226	4,11
Total	940	4,27
Category	Very Strong	

Source: data processed

Based on Table 31 it can be seen that the mean of 3,97 in range value $3,4 < X \leq 4,2$. It can concluded that the environmental reporting SMA Negeri 2 Banguntapan is strong category. Based on Table 32 it can

be seen that the mean of 4,27 in range value $X > 4,2$. It can be concluded that the environmental involvement in SMA Negeri 1 Jetis is very strong category.

d) Environmental Auditing

The frequency distribution of environmental auditing variable shown in the following histogram:

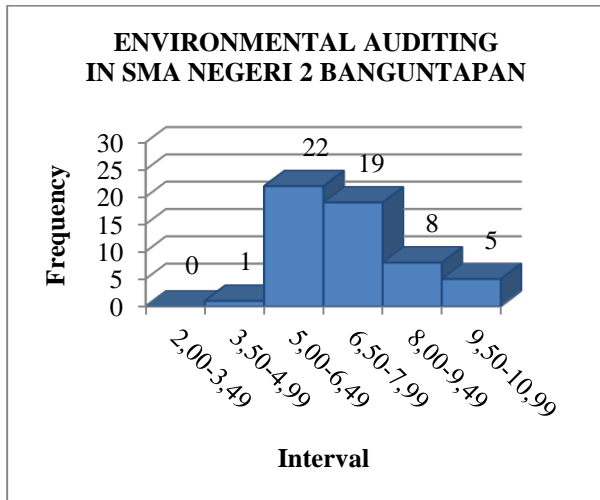


Figure 13. Histogram of Environmental Auditing in SMA Negeri 2 Banguntapan

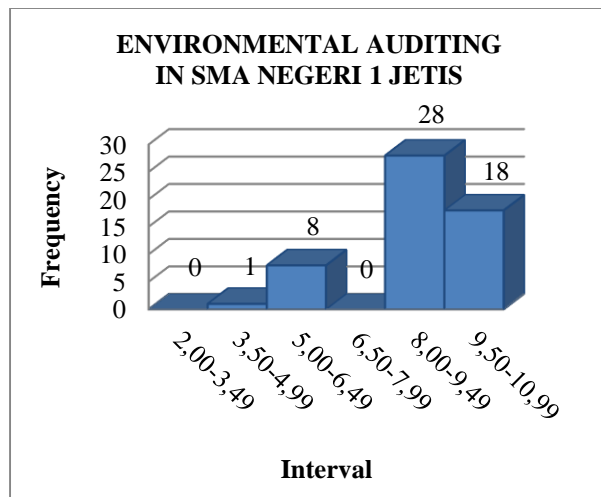


Figure 14. Histogram of Environmental Auditing in SMA Negeri 1 Jetis

The data obtained from the questionnaire are further classified into categories of environmental auditing tendencies. Here is a table of tendency categories of environmental auditing:

Table 15. Category Tendency of Environmental Auditing in SMA Negeri 2 Banguntapan

No	Category	Interval	Freq	Relative Freq.
1	Very Low	$X \leq 3,61$	0	0,00%
2	Low	$3,61 < X \leq 5,20$	1	1,82%
3	Moderate	$5,20 < X \leq 6,80$	22	40,00%
4	Strong	$6,80 < X \leq 8,39$	26	47,27%
5	Very Strong	$X > 8,39$	6	10,91%
Total			55	100%

Source: data processed

Table 16. Category Tendency of Environmental Auditing in SMA Negeri 1 Jetis

No	Category	Interval	Freq	Relative Freq.
1	Very Low	$X \leq 3,61$	0	0,00%
2	Low	$3,61 < X \leq 5,20$	1	1,82%
3	Moderate	$5,20 < X \leq 6,80$	8	14,55%
4	Strong	$6,80 < X \leq 8,39$	24	43,64%
5	Very Strong	$X > 8,39$	22	40,00%
Total			55	100%

Source: data processed

Here are Pie Charts that show the tendency categories of Environmental Auditing:

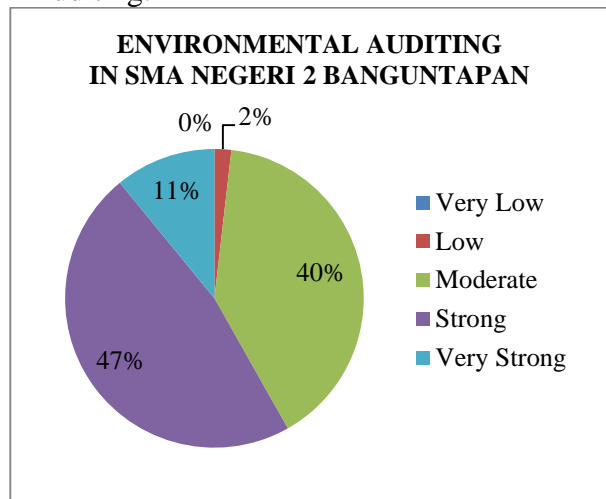


Figure 15. Pie Chart Tendency Categories of Environmental Auditing in SMA Negeri 2 Banguntapan

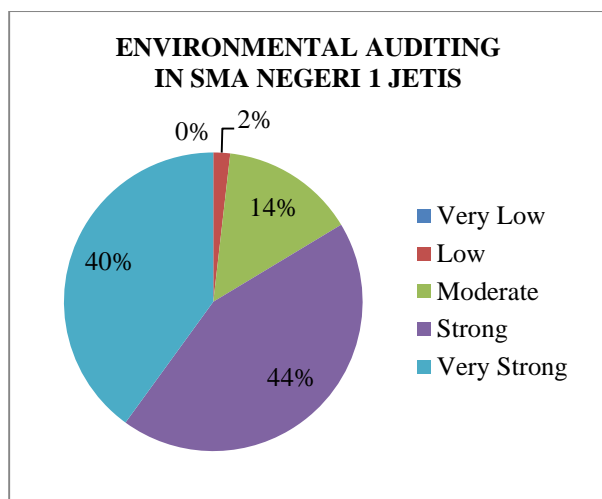


Figure 16. Pie Chart Tendency Categories of Environmental Auditing in SMA Negeri 1 Jetis

Here are value recapitulation of Environmental Auditing:

Table 17. Value Recapitulation of Environmental Auditing SMA Negeri 2 Banguntapan

Statement	Total Score	Mean
1	201	3,65
2	183	3,33
Total	384	3,49
Category		Strong

Source: data processed

Table 18. Value Recapitulation of Environmental Auditing SMA Negeri 1 Jetis

Statement	Total Score	Mean
1	231	4,20
2	229	4,16
Total	460	4,18
Category		Strong

Source: data processed

Based on Table 37 it can be seen that the mean of 3,49 in range value $3,4 < X \leq 4,2$. It can concluded that the environmental auditing SMA Negeri 2 Banguntapan is strong category. Based on Table 38 it can be seen that the mean of 4,18 in range value $3,4 < X \leq 4,2$. It can be concluded that the

environmental involvement in SMA Negeri 1 Jetis is strong category.

Discussion

From the explanation above, it can be seen that although both of the schools equally become *Sekolah Adiwiyata Mandiri*, it still have different levels of the implementation of environmental awareness, environmental involvement, environmental reporting and environmental auditing. These differences are as follows:

Table 19. Comparison Level of Implementation of School Social Responsibility

Aspect	SMAN 2 Banguntapan		SMAN 1 Jetis	
	Mean Value	Category	Mean Value	Category
Environ. Awareness	3,92	Strong	3,98	Strong
Environ. Involvement	4,34	Very Strong	4,50	Very Strong
Environ. Reporting	3,97	Strong	4,27	Very Strong
Environ. Auditing	3,49	Strong	4,18	Strong

Source: data processed

a. Environmental Awareness

Environmental awareness of SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis have a tendency in strong category. As a *Sekolah Berwawasan Lingkungan*, teachers and employees in SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis agree and support if there are policies and regulations regarding the environment in school.

b. Environmental Involvement

The category of environmental involvement of SMAN 2 Banguntapan is

SMA Negeri 1 Jetis at a tendency very strong category. In this case, it can be concluded that as *Sekolah Berwawasan Lingkungan*, both of the schools has been successfully engaging the majority of teachers, employees, and students to participate in keeping the school environment.

c. Environmental Reporting

The level of environmental reporting SMA Negeri 2 Banguntapan have tendency strong category. While SMA Negeri 1 Jetis have tendency in very strong category. SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis create reports based on the policies of each school. This is because there is no specific format for environmental reports.

d. Environmental Auditing

The category of environmental auditing in SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis has strong tendency. School performance audit related to the environment in SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis are primarily done by an environmental responsible of the school.

CONCLUSIONS AND SUGGESTIONS

Conclusions

Based on the research result and discussion, it can be concluded that:

1. Environmental awareness SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis related to School Social Responsibility in the tendency of strong category. This is shown by the results of research that showed the mean value is 3,93 for SMA Negeri 2 Banguntapan and 3,98 for SMA Negeri 1 Jetis.
2. Environmental involvement SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis related to School Social Responsibility in the tendency of very strong category. This is shown by the results of the research that showed the mean value is 4,34 for SMA Negeri 2 Banguntapan and 4,50 for SMA Negeri 1 Jetis.
3. Environmental reporting related to School Social Responsibility in SMA Negeri 2 Banguntapan in the tendency of strong category and SMA Negeri 1 Jetis in the tendency of very strong category. This is shown by the results of research that showed the mean value is 3,97 for SMA Negeri 2 Banguntapan and 4,27 for SMA Negeri 1 Jetis.
4. Environmental auditing SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis related to School Social Responsibility in the tendency of strong category. This is shown by the results of research that showed the mean value is 3,49 for SMA Negeri 2 Banguntapan and 4,18 for SMA Negeri 1 Jetis.

Suggestions

Based on the research that has been done, researcher gave the following advices:

1. SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis need to provide direction and create conducive conditions to make the students able to participate in maintaining the environment.
2. SMA Negeri 2 Banguntapan and SMA Negeri 1 Jetis need to establish good cooperation with the environmental community to contribute in keeping the cleanliness of the environment around the school.
3. SMA Negeri 2 Banguntapan need to conduct an audit of the environmental performance of *Tim Adiwiyata Sekolah* with all of the teachers and school employees. Therefore, they can carry out the periodical evaluation.
4. A further research should attach the documents as evidence that the school did perform.

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