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Implementation Of Company Environmental Policy In Terms Of Succeeding SDGs Program To Improve Public Health

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ABSTRACT

Sustainable development is a focus of various countries in the world which is based on the Big Agenda targeted by the World Organization, namely the United Nations. There are 17 Sustainable Development Goals assessment points, Indonesia is one of the 192 countries participating in adopting the SDG and continue to commit to implementing sustainable development programs. SDG become a common task for each community to strengthen mutual cooperation and synergize in an effort to create sustainable business processes that have a positive impact on people and the environment. As an effort of business people in responding to the bad effects of the global phenomenon, which includes the environment, health, and the economy, it is necessary to develop a strategy for the program implementation named sustainable development goals. The business activities of the company activity are expected not to ruin the natural ecosystem or the environment. The study was conducted at PT Meica Indo Teknik company. Two points of SDG to be the basis of discussion in this study are point 3 " good health and welfare " and point 15 "maintain terrestrial ecosystems". The results of the two SDG points implementation that the company has implemented environmentally oriented sustainable development by prioritizing critical aspects, such as people, planet, prosperity, peace, and partnership. The company keeps to carry out health and welfare programs for the workers and the community around the company. The EHS program (environment, health, and safety) is a form of implementation of the achievement of health, safety, and environmental synergy in the company's business activities.

INTRODUCTION

The potential diversity of each country in supporting the sustainable development of a business is an important aspect to optimize the long-term program of an eco-friendly business. The good business and economic development growth is growth accompanied by the presence of positive impacts from the economic development process, as well as the harmony of the environment and social economic social aspects. In order to support positive impact economic growth which is not only on economic aspects, but also on environmental and social aspects, growth must be well planned through sustainable development. Cited from Fonseca et al., (2020), sustainable development was first defined as an attempt by humans to create innovations to meet the current needs without compromising the ability of future generations in their efforts to meet the survival needs. The long-term programs through sustainable development is a preventive effort for the survival of the community in keeping the resources used for future needs.

Sustainable development is a focus of various countries in the world which is based on the Big Agenda targeted by the World Organization, namely the United Nations. Agenda to be achieved is the world transformation to sustainable development in 2030. Commitment on the sustainable development can be achieved through five critical aspects, namely people, planet, prosperity, peace, and partnership. There are 17 Sustainable Development Goals assessment points ratified to realize the life collaboration of sustainable development. Indonesia, as one of the 192 countries participated in adopting the SDG, keeps to be committed to

implement sustainable development programs. Indonesia's commitment in implementing the SDG is written in Presidential Regulation No. 59 of 2017. The contents of its Regulation describes the procedures for implementation and determination of the sustainable development purposes achievement in Indonesia.

Sustainable development has an important role in recent years towards innovation, financing, and global development (Fonseca et al., 2020). Sustainable development, as a long-term program. also regulates the correlation between humans and nature so that harmony can run side by side with each other. In fact, interactions are often created from the relationships between humans and nature which result in damage to the surrounding natural environment. The following chart illustrates the area of agricultural land used for human productive needs from 1961 to 2018.

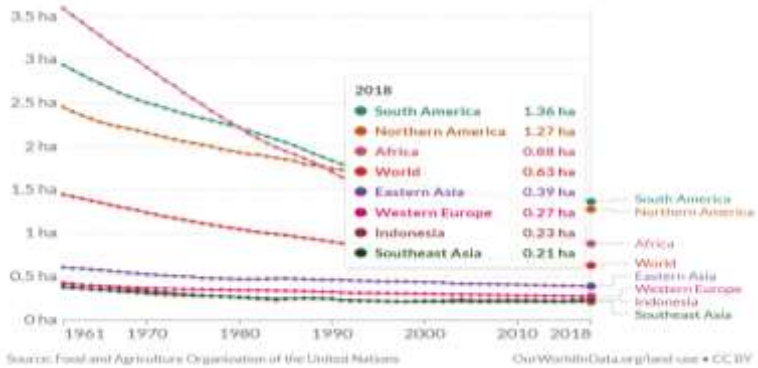


Figure 1. Agricultural Land per Capita
Source: Food and Agriculture Organizition of the United Nations Our World in Data (2018)

Based on Figure 1, in 2018, it is known that Indonesia has a fairly low green land area with a land area of 0,23 hectares per capita or higher of 0,02 hectares compared to the average availability of green land per capita in Southeast Asia and 0,4 lower than the average availability of green land per capita in the world. The decrease condition of green land that occurs in the world is followed by Indonesia's deforestation rate in 2018 which was quite large. Badan Pusat Statistika (2020) presented that the number of deforestation in Indonesia in 2017-2018 amounted to 439 thousand hectares per year. Cited data from Badan Pusat Statistika (2020) that the total area of deforestation in Indonesia in 2018 was reduced by 74% in 2020, so that the deforestation area in Indonesia decreased to 115 thousand hectares during 2019-2020.

The depletion of the land availability that occurs throughout the world, including Indonesia, is a factor causing implementation of sustainable development because the main purpose of sustainable development is to ensure the ability of future generations to meet their needs. Sustainable development is based on the existence of business activities carried out by humans that have an impact on the decreased level of not running well biodiversity and ecosystem functions or tend to be damaged, causing bad effects and serious problems that can threaten human life in the future life (Khairina et al., (2020). Suciptoroso (2022) explained in his research that in Indonesia, there are often forest fires openly or secretly. The Ministry of Environment and Forestry (2019) conducted an investigation that resulted in the involvement of at least five companies, namely PT SKM (West Kalimantan), PT ABP (West Kalimantan), PT AER (West Kalimantan), PT KS (Central Kalimantan), and PT IFP (Central Kalimantan) in 2019. The Ministry of Environment and Forestry also seized 52 concession permit holders with an area of 8.931 hectare. The details of the 52 companies are based on provinces of Jambi 2 companies, Riau 8 companies, South Sumatra 1 company, West Kalimantan 30 companies, Central Kalimantan 9 companies, and East Kalimantan 2 companies. The involvement of the company's activities that cause forest damage and biodiversity damage certainly has an impact on decreasing ecosystem functions, the intensity of rapid climate change, depletion of the ozone layer, global warming, greenhouse effect, floods, landslides, and other natural damage (Khairina et al., 2020).

The high rate of forest damage in Indonesia due to business activities is increasingly urging the Indonesian government to immediately strengthen policies and regulations to overcome this problem which continuously occurs. The ongoing impact of deforestation and the destruction of the forests function as a source of the world's lungs is the increase in carbon emissions trapped in the atmospheric layer, causing an increase of Earth's temperature. Deforestation not only moves carbon to the atmospheric layers but also destroys plants' natural mechanism of absorbing carbon dioxide (CO2) (Ahmad et al., 2018). One of the factors affecting global climate change is the destruction of forest ecosystems. As a form of seriousness of the Indonesian government in overcoming world climate change, so the Laws No. 6 of 1994 (*The United Nations Framework Convention on Climate Change*) has been regulated and also the Law No. 32 of 2009 on Environmental Protection and Management. The emission reduction target set by Indonesia in 2030 is 29 percent. The Indonesian government

also continues to strive to withstand the rate of global warming below 2°C and limit the temperature increase up to 1,5°C. (Kementerian Lingkungan Hidup dan Kehutanan Republik Indonesia, 2021)

Climate change certainly affects Sustainable Development Goals. Fuso Nerini et al., (2019) explained in his research that climate change has an influence on the achievement of Sustainable Goals related to aspects of prosperity and well-being, poverty eradication and employment problems, food difficulties, energy availability, and clean water sources for health. The impact of climate change can also worsen the condition of the spread of diseases and other health disaster risks caused by poor water sanitation and limited access to clean water. Climate change which affects water availability also has an impact on the productivity of agricultural land, causing the loss of some livelihoods and malnutrition in the community.

Synergy and commitment with communities, organizations, and countries in the world to address climate change can provide a positive impact on the world community. Research results by Fuso Nerini et al., (2019) mentioned that action on climate change can strengthen the development of a prosperous, fair, and peaceful society. A strong community is a capital for the construction of strong institutions that have the capabilities to deal with poverty reduction, welfare targets achievement, provide employment, and integrated resource management. Action taken as the response for climate change is the spirit of the community and world organizations to reduce emissions related to waste and production activities. In addition, the study by Fuso Nerini et al., (2019) stated that climate change action can improve the quality of global health by reducing household pollution in urban areas so it can create cities with a sustainable residential level that has a key role in climate change mitigation efforts and adaptation to a clean culture life.

The damage posed by global climate change need to be mitigated with a complex perspective on the possible impacts of climate change. Climate change and other damage that could threaten the human life need to be further studied to produce relevant policies to address other potential crises in the future. In the last three years, the world has not only focused with how to deal the problems of climate change. The Corona virus pandemic (Covid-19) that appeared at the end of 2019 resulted in the world community must work together to prevent the spread of its virus. The danger other Covid-19 virus spreading is evidenced by the large number of victims infected with the virus. This writing was made as of October 5, 2022, it was obtained that there were 624 million people in the world affected by the Corona virus with a total death of 6,5 million people and 604 million people recovered from Covid-19 (Worldometers, 2022). Meanwhile, Covid-19 cases in Indonesia as of this writing created on October 5, 2022, there were 6,4 million people who became victims of the Corona virus with 158 thousand deaths and 6,3 million people successfully cured of Covid-19.

Besides, Covid-19 has a significant impact on health problems in Indonesia, one of the aspects affected by the Covid-19 pandemic is the economic aspect. The Indonesian economy has experienced a decrease in the Covid-19 pandemic. This was evidenced by an increase in Indonesia's poverty by 2,8 million people in a year since January to September 2021 (UNICEF et al., 2021). The increase further worsened the total population of Indonesia, which is in the poverty line of 27,6 million people, with a per month capita income of Rp458, 947. In percentage terms, the number of poor people in Indonesia jumped by 10,2 percent or the percentage of poverty has reached double digits since 2017 for the first time.

Table 1. The Growth of World GDP

Negara	2019	2020	2021*	2022*
Dunia	**2.8**	**-3.1**	**5.7**	**3.5**
Negara Maju	**1.7**	**-4.5**	**5.1**	**3.1**
Amerika Serikat	2.3	-3.4	5.7	3.2
Kawasan Eropa	1.5	-6.3	5.3	2.7
Jepang	0.0	-4.6	1.6	2.1
Negara Berkembang	**3.7**	**-2.1**	**6.1**	**3.8**
Tiongkok	6.0	2.3	8.1	4.8
India	4.8	-7.1	9.0	7.1
ASEAN-5	4.9	-3.4	3.9	4.8
Amerika Latin	0.1	-7.0	5.1	2.3
Negara Berkembang Eropa	2.5	-2.0	4.7	-1.5
Timur Tengah & Asia Tengah	1.5	-2.8	4.1	4.3

*Source : Bank Indonesia (2022) * Bank Indonesia Projections*

According to the publication by Bank Indonesia regarding the first quarter 2022 Monetary Policy Report in Table 1, it is known that world GDP growth in 2020 decreased by -3.1 percent. The decrease in developing countries in the ASEAN - 5 regions amounted to -3.4 percent. The average percentage of contraction in GDP growth in the ASEAN-5 Region is still higher than the contraction in GDP growth occurred in Indonesia in 2020. Indonesia's GDP growth contraction occurred by 2.07 percent compared to 2019 so that the decline in Indonesian GDP is still better than the average decrease in the ASEAN-5 regions (Badan Pusat Statistika, 2022).

As an effort of business people in responding to the bad effects of the global phenomenon, which includes the environment, health, and the economy, it is necessary to develop a strategy for the program implementation named sustainable development goals. The business activities of the company activity are expected not to ruin the natural ecosystem or the environment. The company's existence is expected to be the cycle of the circular economy mechanism. Cited from Morseletto (2020)stated that the circular economy is defined as an economic model with efficient use of resources and minimizing waste and raw materials that are limited to environmental protection and have socio-economic benefits.

This study employed PT Meica Indo Teknik as the object of research. The selection of PT Meica Indo Teknik is because this company has a complex business scope related to the distribution of electric power, repair of electrical equipment, installation of electric motors, large trade in computer components, software, electronic parts, and other similar business classifications. PT Meica Indo Teknik is one of the companies in Indonesia which engaged in the mechanical, electrical, instrument, control & automation industries. The establishment year of the PT Meica Indo Teknik company is relatively new, which is 2 years old since its establishment in 2020. PT Meica Indo Teknik carries out its operational activities in Balikpapan city, East Kalimantan province.

There are 17 points that become the goal of a program achievement of sustainable development goals implementation. Researchers took 2 points contained in the SDGs to be discussed and explained the correlation with the object of research used in this study. Two points of SDGs as the basis for discussion in this study are point 3, namely ”good health and welfare“ and point 15 ”maintaining terrestrial ecosystems".

RESEARCH METHOD

This study used literature review with descriptive analysis approach to the object of research to explain the content of the study. Data collection was obtained based on the results of the research through *online* model with the help of Google search engine, *Google Scholar,* and *Bing*. The other research references were obtained based on journal references and articles published on *online* journal services both local and international. Through the *online* discovery method, the researchers could obtain information more quickly and easily but can be accounted for.

RESULTS AND DISCUSSION

Sustainable Development Goals of PT Meica Indo Teknik Company in the Environmental Field

Increasing population and significant changes in people's lifestyles have posed a risk to the economy and nature and affect the scarcity of raw materials. Pollution resulting from the human production and consumption process has also caused negative impacts on humans and the environment. Examples of pollution effects on human health are air pollution which is able to increase the risk of respiratory infections, heart disease, and lung cancer, fine particle-sized pollutants PM2,5 are very dangerous because they can penetrate deep into the lung tract (World Health Organization, 2019). The government regulated a circular economy concept, the principles of the circular economy are take, make, use, and dispose. Through these principles, it is expected that every community can concern and maintain existing resources so that they can keep to be used as long as possible and then be able to recover and regenerate existing products. Circular economy is an industrial system that is restorative and regenerative medicine with a design replacing the traditional linear economic concept.

The existence of the idea related to the moving the Indonesian capital city from Jakarta to the Borneo island is a challenge for the establishment and sustainability of the circular economy in Indonesia. The fact that Jakarta is a city that has many environmental problems is evidenced by the statement of the land consolidation director of the Ministry of Agrarian Affairs and Spatial Planning and the National Land Agency, Doni Janarto Widiantono who said that if 118 of 267 have settlements with slum category (The Jakarta Post, 2019). In addition, Jakarta also ranked 12th for the category of cities with the highest pollution in the world based on the IQAir index in 2021 (Tempo.co, 2022).

The plan of moving Indonesia's new capital from Jakarta to the Borneo island not only moves the country's administrative centre but also has the potential to move all complex environmental issues to the new capital. PT Meica Indo Teknik as a company engaged in energy is certainly faced with the situation of how to harmonize the company's business activities so as not to threaten and damage the surrounding natural environment. One form of synergy motivation of PT Meica Indo Teknik in raising awareness of the preservation of the natural environment is through the company encouragement in implementing the circular economy.

The reflection of the seriousness of PT Meica Indo Teknik company towards the circular economy is known by the movement to select waste in the work environment and around the office. This activity is a management encouragement so that all employees care about the environment. It is undeniable that waste from daily activities will be produced everyday, such as meeting activities, food and beverage packaging, not reused paper, cardboard, plastic packaging, and others. This garbage is called household waste. According to PP No. 81

Tahun 2012, a type of household waste comes from commercial, industrial, special, social, public, and other areas. The benefits of the waste sorting movement are expected to reduce the volume of waste taken to the landfill (final processing site). In addition, the management expects that employees can be more selective in using materials and resources so as to reduce the incidence of waste in the workplace and can participate in preserving the environment and environmental health.

Waste from business activities carried out by PT Meica Indo Teknik company is then collected and deposited into a waste bank. The company cooperates with "Sekar 18" waste bank located in Sungai Nangka Village, South Balikpapan District, Balikpapan City. The waste bank program of “Sekar 18 " has been running for 2 years. This program invites all communities and companies in the Sungai Nangka Village area and surrounding areas to contribute to the waste sorting movement. This program aims to reduce the volume of waste dumped into the Manggar Balikpapan landfill so that its land can be used for a longer period of time. Employees of PT Meica Indo Teknik company also took part in helping the running of the "Sekar 18" waste bank program. The participation of employees is expected to make the good habit of maintaining the environment into an employee lifestyle to be applied in the work environment and daily life.

Sustainable Development Goals in the Field of Good Health and Welfare

Good health and we;fare are the achievement points of implementing the SDG in a sustainable business environment. One form of success of the UN Agenda for 2030 is the creation of the goals listed in the third point of Sustainable Development Goals which is ”good health and welfare”. The success of health and welfare creation at all ages in society is an important factor in the SDG implementation (Hassani et al., 2021). The representative form of society in the business activities of a company is reflected through the contribution of employees or human resources in carrying out business operations. The existence of human resources is an important capital for a business to run sustainably.

There are three pillars underlying the formation of the SDG, namely economic, social, and environmental (Bali Swain & Yang-Wallentin, 2020). The pillars forming the pattern of the relationship of the company's employees with the company itself can be defined as pillars of Social Development. The social development pillar aims to achieve the fulfillment of basic human rights quality in a fair and equal manner to improve welfare for the whole society. The importance of the community, as part of the company's sustainability, so the health issues become a major concern in achieving the Sustainable Development Goals of PT Meica Indo Teknik company. The implementation of PT Meica Indo Teknik's health and welfare program on human resource capital refers to the regulation of the Government of the Republic of Indonesia through Law No.1 of 1970 on Occupational Safety; Government Regulation Number 50 of 2012 on the Implementation of Occupational Safety and Health Management System; Regulation of the Minister of Labor number per.04/men/1987 on the Committee of Trustees of Occupational Safety and Health and procedures for the appointment of occupational safety experts; Regulation of the Minister of Labor number PER-02/MEN / 1992 on Procedures for the Appointment of Obligations and Powers of Occupational Safety and Health Experts; and standards.

Manpower is an intangible asset that has a significant and very important role in supporting the company's operational activities and producing more productive company performance (Yusliza et al., 2020). Due to the important manpower/human resources within the company, they need to pay attention to their safety & health conditions to provide a sense of security to every worker. Important achievements for the implementation of safety and health of workers can be obtained by assessing the success of the implementation of K3 (health and safety) in the company. In addition, PT Meica Indo Teknik company has also been involved in the implementation of the EHS (enviroment, health, and safety) or K3. The application of the rules regarding K3 carried out by PT Meica Indo Teknik company is an effort to protect workers from the risk of accidents at work contained. This is a form of implementation of the mandate by the Government of the Republic of Indonesia contained in PP No. 50 of 2012 on occupational health and safety management system.

PT Meica Indo Teknik's commitment in the implementation of safety, health, and work environment management systems is proven through 10 points of EHS rules, namely compliance with all regulations and other requirements related to K3; work environment efforts of *zero accident*; identification of hazards and risks from the company's operational activities; maintaining and controlling environmental pollution; improvement of employee competence; providing the best solutions in services of general contractor, supplier, and technical consultants; minimizing losses and maintaining operational safety; health management for all employees; active prevention of the spread of HIV/AIDS and Drug Abuse; optimization of budget absorption for the K3 program implementation.

The contribution of PT Meica Indo Teknik company in supporting the quality of work environment health during the Covid-19 pandemic can be known through the implementation of tightened *standard operating procedure* (SOP) so that the spread of the virus can be slowed or prevented. Based on the Decree of The Minister of Health of the Republic of Indonesia Number Hk.01.07/Menkes/328/2020 on prevention and control

guidelines Corona Virus Disease 2019 (Covid-19) in office and industrial workplaces, PT Meica Indo Teknik is committed to breaking the chain of Covid-19 transmission which is carried out in various aspects, both health, social, and economic; and the policy of accelerating handling of Corona Virus Disease 2019 in supporting the sustainability of the community's economy, so that in the health aspect is necessary to carry out prevention and control efforts in office and industrial workplaces.

PT Meica Indo Teknik has also carried out obligations as a form of responsibility and compliance with state regulations through the implementation of the BPJS *Ketenagakerjaan* program consisting of work accident insurance, death Insurance, old age insurance with participants, namely all employees of PT Meica Indo Teknik. BPJS *Ketenagakerjaan* payment terms consist of 2 percent paid by workers and 3,7 percent paid by employers in accordance with Government Regulation No. 84 of 2013.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

World transformation through the target achievement based on the 2030 agenda issued by the United Nations in implementing the sustainable development goals program is a challenge for all parties engaged in economic, social, and environmental. The 17 points and 169 targets of the SDG are a common task for every community to strengthen mutual cooperation and synergize in an effort to create sustainable business processes with a positive impact on people and the environment. Indonesia, as one of the countries that are committed and have adopted the program of sustainable development goals in Presidential Decree No. 59 the year 2017, keeps working together with the Indonesian people to create sustainable economic welfare, a development that maintains the quality of the environment, and development that ensures justice and the implementation of governance that is able to maintain the improvement of the quality of life from one generation to the next.

Based on the discussion that has been described above, regarding the implementation of two SDGs points, namely the environment and good health and welfare at PT Meica Indo Teknik company, the following conclusions can be drawn as follows. First, PT Meica Indo Teknik as a company that engaged in energy has implemented environmentally oriented sustainable development by prioritizing critical aspects including people, planet, prosperity, peace, and partnership. In addition, efforts to implement the Circular Economy Program run by PT Meica Indo Teknik is a form of encouragement and motivation that is in line with the objectives of sustainable development goals. Second, PT Meica Indo Teknik keeps running health and welfare programs for the workers and the community around the company. The EHS program (environment, health, and safety) is a form of PT Meica Indo Teknik implementation towards the achievement of health, safety, and environmental synergy in its business activities.

Recomendations

Several things that can be done by an accountant in maintaining environmental sustainability, welfare and maintaining health include :

1. Can continue to participate in the activities of the select waste sorting movement in the work environment and around the office, help both materially and non-materially such as providing supporting infrastructure of scales and sorting bins, for other waste banks in Balikpapan so that more and more waste banks are active in carrying out these activities, and the waste that has been sorted by the community can be managed properly. In addition, the company can appeal to the entire community to more concern about waste and the environment by socializing or spreading it through online media.
2. Ensure expenditures related to environmentally friendly financing, for example, in spending goods, the bags used are made of materials that are easily decomposed.
3. Recycling of unused papers.
4. Reduce the use of paper, by replacing worksheets to be computerized ones..
5. For future research, it is expected that management can make policies to provide an adequate budget to provide personal accident insurance so that employees can concentrate during work without worrying about protection guarantees and to maintain employee happiness in the company environment.

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