



Profitability in the Frame of Social Entrepreneurship (Case Study on Plastic Home Waste Bank)

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Abstract

Rumah Plastik is an organization with a program for recycling plastic trash that makes it valuable and economical. The research aims to find the revenue and cost structure of Rumah Plastik, the ways Rumah Plastik can maintain its profitability and thus balance both business and social goals. This was conducted in Petandakan village, District Buleleng. In this research using qualitative methods with data used are secondary data and primary data. The results of this study stated that: (1) A source of income in Rumah Plastik is obtained through the sale of plastic waste worms, furniture and education; (2) Rumah Plastik maintain their profitability by determining mission and vision in the beginning, empowerment, re-investment and sustainable to balance their business and social goals.

Keywords: profitability; revenue; expense; *bank sampah*; social entrepreneurship.

INTRODUCTION

Plastic waste is often the main topic in this era of globalization. Households, schools, and other public places always emphasize how to keep the environment free from plastic waste. With this problem, there are several organizations that contribute to waste management to save the

environment. One of them is in Buleleng Regency, which is recorded to have several plastic waste management organizations. The organization that manages plastic waste is called the Waste Bank.

A waste bank is a place for sorting and collecting waste that can be recycled and/or reused that has

economic value. Waste bank organizations are usually referred to as social entrepreneurship because they have a social impact on the environment and society. The term social entrepreneurship was first introduced around the 1980s by Bill Drayton. The stylilylat is used to describe a behavior or entrepreneurial spirit that is applied to carry out a social change (Sofia, 2017). There are several criteria for social entrepreneurship, namely having a social mission and monitoring its impact, empowering, carrying out ethical, responsible, transparent and accountable business practices, reinvesting in the mission, and being sustainable oriented (Meisari Haryanti et al., 2020). Based on the data presented, each waste bank organization has a different vision and mission and has its own characteristics (Natsir & Bangun, 2021).

Rumah Plastik is an organization that runs a plastic waste management program so that it can be of use and economic value. Plastic homes earn revenue from the sale of plastic waste shreds, furniture sales and educational programs. Then, Rumah Plastik also already has extensive business partners, so this is what causes its capital turnover to be fast and make a profit.

Plastic houses have been able to chop up to 50 tons of plastic waste every month. Based on initial interviews conducted with the owner of Rumah Plastik, this organization for approximately 6 years has been in the process and trying to continue to grow in order to survive in the long term. Rumah Plastik as one of the social entrepreneurs in Buleleng regency is a social business that can continue to exist and still provide benefits to the local community. Basically, donors will provide flexibility to the organization's managers in using donations given for the purposes of Sekala Bali activities not for personal purposes. However, even though Sekala Bali is a non-profit organization, the fund management report obtained from the results of selling waste and donations from donors is also needed to find out the cash flow that goes out or in so that managers and donors know the development of the organization it is building. In accounting, financial management is more about the art of compiling financial data so as to Rumah Plastik is a social entrepreneurship that can survive in the long term with the company's operations that continue to run until now.

Even today more and more human resources are owned,

programs are run and have a large and strong network. With an initial investment of only 15 million, it has been able to make capital turnover and re-investment for the sustainability of this organization. This can be demonstrated by the ever-increasing capital of Plastic Houses.

From the results of preliminary observations, this research is important to do because based on interviews that researchers conducted in the field, it was found that there were interesting things to study more deeply. These things are about strutting income and costs on Plastic Houses, how to maintain profitability and even develop them, and balancing the fulfillment of business goals and social goals. Based on the description that has been presented, the formulation of the problem from this study is, how the structure of income and costs in a Plastic House, how a Plastic House can maintain and even develop its profitability, and how tips are carried out to balance the fulfillment of business goals and social goals.

LITERATURE REVIEW

The Social Concept of Entrepreneurship

When the world knew the term social entrepreneurship, at that time this movement had been produce

information that can help its users in making decisions (Aryasa & Musmini, 2020).

Implemented for decades. The emergence of this term was when Mohamad Yunus won the Nobel prize. He came up with the thought that providing help to anyone who is underprivileged would grow them into dwarfs, a person who lives from compassion. The solution provided by a figure who is a university lecturer Bangladesh said that providing loans with a low nominal without collateral can help the poor around them (Meisari Haryanti et al., 2020).

This is the so-called spirit of social entrepreneurship that is able to deceive the entrepreneurial mentality (innovative, hard work, dare to take risks, etc.) in order to get the highest benefits such as this business spirit is not able to measure success from finances, but the level of benefits felt by the community.

Indicators of social entrepreneurship success Dees et al say social entrepreneurs are acting as agents of reform in the social sector in a number of ways at their disposal. Dees explained that social entrepreneurship is a step with a social goal, which is carried out by trying to find available opportunities and then make it an idea and adaptation of knowledge from the

endless learning process in order to gain readiness without sufficient wealth. However, in starting innovation, it needs one inspiration that stands firm and there is an encouragement of creativity and confidence in action that will later be useful for society.

Waste Bank

The location of separation and collection of waste that has the potential to be reprocessed and has economic value is called a waste bank. The waste bank is a way that can be used to invite the public to pay more attention to the waste produced, which is in line with the Regulation of the State Minister of the Environment No.13 of 2012. Waste banks are influential in maximizing public awareness of waste generated by waste management so that it becomes a way out of the existing waste problem. Shentika argues that a waste bank can be called a container where there is a service activity for people who collect their waste for savings that are handed over to tellers in the waste bank. Every result obtained from the sales process can maximize income from members as well as supporting funds for each activity carried out. Quoted from the dlh.bulelengkab.go.id page, the waste

bank is one location used to collect waste that has been separated.

Profitability

The freedom and flexibility of delivery in management can be found from the profitability factor to convey each accountability program more broadly to the management (Haryanto, 2020). The notion of social reaction requires a managerial style to be derived from the existing linkage to the profitability of the entity with the delivery of its social responsibility. This makes the increased profitability lead to an increase in social information revealed (Haryanto, 2020).

The existence of delivery of social responsibility from entities indicates that an adaptive management approach to live every thing in a fast environment and from various dimensions as well as the capability in combining social pressures with reactions from community needs. Thus, it requires reconsideration of management skills so that the entity is able to bounce back for today. Profitability as a single reflection of the results of the work of management when organizing an entity. Profitability is measured in various ways including operating profit, net profit, return on investment/assets, and the rate of return on owner's equity.

Revenue

Income is the main purpose of the establishment of an enterprise. As a profit-oriented organization, income has a very large role. Revenue is an important factor in the operation of a company, because revenue will affect the level of profit that is expected to guarantee the survival of the company. The Indonesian Institute of Accountants (2019:22) revealed in the Financial Accounting Standards of Entities Without Public Accountability (SAK ETAP) defines Income as income arising in the implementation of entity activities commonly known as sales, rewards, interest, dividends, royalties and rent (Purwamayangsari, 2021). The income of a company in addition to obtaining income derived from the main activity also derives income derived from other transaction activities, the income can be distinguished in two groups, namely Operating Income and Non-Operating Income.

1. Operating Income is the result obtained directly from the operational activities of a company as a result of the main business carried out by the company. Operating income is a measure that shows how big a company will be profitable (Rahma Pasaribu, 2017)

2. Non-Operating Income is income received by a company that has nothing to do with the main business carried out by the company in its activities (Rahma Pasaribu, 2017)

Cost

According to IAI: Expenses are a decrease in economic benefits during an accounting period in the form of cash outflows or can reduce assets or the occurrence of an obligation that can result in a decrease in equity that does not concern distribution to the investor (Purwamayangsari, 2021). Expense is a measured outflow of goods or services, which is then matched with income to determine profit or as a decrease in net assets as a result of the use of economical services in creating income or the imposition of taxes by government bodies. Operating expenses are outgoing assets or other parties utilizing company assets or the emergence of debt or a combination of the three during the period when the company produces and delivers goods, provides services or carries out other activities that are the company's main operations (Rahma Pasaribu, 2017)

Operating expenses are costs that are directly related or affect the company's activities, in general the

purpose of the company's activities is to obtain profit, the largest element of profit is operating income, in other words, operating expenses are an economic source in an effort to maintain and generate operating income.

METHOD

This research is qualitative research using primary data. Qualitative research is research that aims to examine phenomena about what happens or experiences research subjects such as actions, motivations, perceptions and others based on natural methods usually in the form of descriptions in the form of words and language (Dr. Umar Sidiq, M.Ag Dr. Moh. Miftachul Choiri, 2019). Primary data is a data source that directly provides data to data collectors (Sugiyono, 2017).

This research was conducted at Rumah Plastik, Petandakan Village, Buleleng Regency. Data collection was obtained from interviews with parties related to the management of the financial system and the management of the Rumah Plastik organization. In addition to conducting interviews, data collection is also carried out by making direct observations of activities in terms of sales, the enumeration process to be ready for sale and the ways in which it is

carried out in maintaining its profitability. To find out an overview of the picture in maintaining its profitability is done by reading and looking at the financial records owned and the minutes of sales and expenses.

The three data collection techniques are used by researchers to answer problems regarding the structure of income and costs in Rumah Plastik, how to maintain and develop profitability and how to balance meeting business goals and social goals.

Data collection in addition to interviews and observations is by conducting document studies. The documents reviewed include financial records, sales notes, customer lists, business partners, and financial statements.

This reduction in the interview results was carried out by eliminating the answers of the interviewees that came out of the context of the interview guidelines questions. The reduction process is related to data sorting as seen from the relevant answers of the resource persons to the research problem questions.

Observations or observations are made more than once to test the validity of the observed data, documents or events.

Data obtained through the interview process, documentation studies and observations are presented neatly and structured to make it easier to carry out analysis. The data obtained through the interview and observation process is presented through the preparation of narrative texts in unity of form, order, patterns, explanations, configuration meanings, and causal flows (Kumalawati & Atmadja, 2020). The data obtained through the study of documentation are presented in the form of tables to facilitate the analysis process. As described in the data reduction activity, the presentation is not one-off, but begins with the writing of tentative and embryotic research results. This is what is continuously refined, through data collection and data reduction, and then continued with improvements to the tentative and embryonic narratives that have been built. This activity is carried out repeatedly and reciprocally so as to obtain an empirically adequate research result.

RESULTS AND DISCUSSION

Overview of Research Locations

This research is located in Petandakan Village, where Petandakan Village is located in Buleleng District, Buleleng Regency. In managing its organization,

Rumah Plastik has a social vision and mission so that its business is included in the social entrepreneurship organization. Rumah Plastik has been established since 2016 until now it still continues to survive and even develop. This organization has a vision and mission in managing plastic waste to be of use value and economic value.

In running its organization, Rumah Plastik stands alone from private capital so that its operational activities can run until now without interference from other parties. Rumah Plastik's sources of income come from the sale, education, and manufacture of furniture from plastic waste.

The management of Rumah Plastik is directly controlled by the founder or owner with the aim of staying within the company's operational standards. In the organizational structure, it consists of several divisions, namely, transportation division, production and division division, sorting division, and management division.

Being guided by the social vision and mission causes all members of the organization to have a high spirit to continue to survive and increase the potential for development. The opportunities that exist are always seen so that the

success of Rumah Plastik in developing this social entrepreneurship business is unique and very good if it can be imitated by other communities to lead more to a social business that is beneficial for many people.

Income Structure and Cost Structure on Rumah Plastik

Based on the definition of income in the literature review, plastic house organizations get income from several sources. The revenue obtained from 2016 to 2021 has increased very significantly. Especially during the Covid situation, due to the ban on the import of plastic raw materials, the income of Rumah Plastik has experienced a surge in high income increase. In its operational activities, Rumah Plastik does not only focus on chopping waste but also looks for other opportunities to increase income. Thus, Rumah Plastik's source of income comes from the sale of plastic waste and education.

1. Operating and Non-Operating Income Structure

In the income structure, there are several sources of income that need to be traced so that they can be classified in financial records. Based on the documentation studies conducted, the source of income obtained by Rumah Plastik comes

from operating and non- operating income. Where the income obtained comes from the sale of products and the sale of furniture from plastic waste and education. Until now, the recording of sales made by Rumah Plasti is still simple. Even though the income earned by Rumah Plastik every month can reach tens of millions. Operating income is the result obtained directly from the operational activities of a company as a result of the main business carried out by the company (Rahma Pasaribu, 2017). Operating income is a measure that shows how big a company will be profitable. The strong source of income, due to business partners who have worked together until now, can be seen from its sales from year to year experiencing a fairly high increase. This is in accordance with what is stated by the owner of Rumah Plastik, Putu Eka Darmawan,

"To keep revenues stable, we are always looking for opportunities to find business partners and inform that Rumah Plastik has corporate standards that dare to guarantee the quality of the goods produced. With the agreement, our revenue continues to increase because there is their trust in us that we continue to maintain."

Operating income that has increased from the sale of raw materials for plastic shredding and furniture from plastic waste was also conveyed by the financial manager of Rumah Plastik, Gede Nanda Prayoga,

"The revenue obtained from operational activities has indeed been since the end of 2019 until now soaring high because at the time of the Covid-19 situation, imports of plastic raw materials were prohibited, from there the demand for raw materials in us has increased until now it still entrusts it to us."

Putu Eka Darmawan also stated about the increase in revenue in 2020,

"Apart from the revenue from shredded products, the revenue is also obtained from the sale of furniture from plastic waste. This furniture product is in great demand by foreigners and is very marketable for tourism areas such as hotels and other places that we have worked with."

The income structure owned by Rumah Plastik looks well systemized. Revenue from its operations has increased every year. With the increase in capital and investment value in Rumah Plastik signifies success in managing its organization. The source of income obtained is already with very clear calculations so that in determining the cost of

goods of each product is carefully calculated. This is in line with what was conveyed by the Member of the Management and Administration Division, Putu Pasek Govinda,

"Each item of Rumah Plastik product has a different price according to the number of times this product has depreciated. The calculations carried out are very thorough and detailed so that the Plastic House does not suffer losses".

In addition to operating income, Rumah Plastik also earns non-operating income. Non-operating income is income received by the company that has nothing to do with the main business carried out by the company in its activities (Rahma Pasaribu, 2017).

This is in accordance with that stated by the Member of Management and Administration of Rumah Plastik, Putu Pasek Govinda,

"Rumah Plastik not only earns income through the company's main operational activities but also earns income from other sources, namely education. People who want to know more about proper plastic waste management can learn from us for a few days."

Looking at the results of interviews, observations and documentation studies on the operating income structure of Rumah

Plastik, it can be seen that operating income has a very big impact on the progress and development of Rumah Plastik. With a clear system, large business partners and maintained quality result in Rumah Plastik's operating income continuing to increase. This revenue is well managed, namely 75% as an additional organizational investment and 25% for the company's operations. So based on these findings, it can be stated that the operating income structure of Rumah Plastik comes from the sale of raw materials for plastic waste and the sale of furniture from plastic waste. Thus, Rumah Plastik's high operating income is the foundation for this organization to continue to grow.

2. Cost Structure of Rumah Plastik

In an organization, to determine profit is inseparable from the name of costs or expenses. In expense accounting is a decrease in economic benefits during an accounting period in the form of cash outflows or a decrease in assets or the occurrence of a liability that can result in a decrease in equity that does not concern distribution to the investor (Rahma Pasaribu, 2017). When viewed from the definition of costs above, an organization must classify costs carefully and carefully so that later

visible or invisible costs can be calculated optimally. Maximizing the calculation of costs in an organization is very necessary in order to maximize the profit obtained. This is in line with what was conveyed by the Financial Manager of Rumah Plastik, Gede Nanda Yoga,

"In Rumah Plastik, determining the cost is very calculated, from visible to invisible costs, so that later the determination of the cost of goods is also appropriate."

Based on this statement, it can be seen that the cost structure in Rumah Plastik is calculated and clearly classified. As it is known that in accounting, there are several types of costs that can be classified such as production costs, marketing costs, administrative and general costs, variable costs, fixed costs, direct costs and indirect costs. Organizations that can group and calculate costs carefully are organizations that can analyze well for the sustainability of the organization in the long term. Just like in Rumah Plastik, you can already classify costs carefully so that later the determination of the cost of goods can be right to maximize profits. This was conveyed by the Financial Manager of Rumah Plastik, Gede Nanda Prayoga,

"In determining the cost in the Plastic House, it is very structured. From the cost of salaries, raw materials, accommodation, electricity, water, depreciation and others it is taken into account in detail. Moreover, in the depreciation of raw materials it can be up to four times depreciation so that this is the basis for the price we sell to buyers, the price is higher than that of similar organizations, but we can provide guaranteed quality".

From the above statement and based on documentation, Rumah Plastik takes into account all costs very carefully so that later the determination of the cost of goods per item can be appropriate and can maximize the profit obtained. The selling price of each product is a different price according to the amount of costs incurred in the process of making the product.

How Rumah Plastik Maintain Profitability and even Develop Them

In an organization, of course, profitability is the foundation for developing its business in the long term so that profitability needs to be maintained and even has to increase every year. Profitability is a factor that gives management the freedom and flexibility to perform and disclose social responsibility more broadly (Haryanto, 2020). To achieve a social

business success, you must pay attention to several things to maintain its profitability, namely, having a social mission and always monitoring its impact at all times, having a program or that is not just giving but also training to be able to do the same, carry out ethical, responsible, transparent, accountable business practices and must reinvest in business and be sustainable oriented (Meisari Haryanti et al., 2020).

1. Have a Clear Vision and Mission

Having a social mission is one of the most important things in running a social business. If an organization is born out of concern for certain social problems, then it should monitor the achievement of its social impact from time to time ((Meisari Haryanti et al., 2020). The main thing to pay attention to in a social business is about its goals and vision and mission in the long term. Rumah Plastik at the beginning has designed a business scheme that prioritizes the social impact of its organization in the long term, the owner of the Plastic House, Putu Eka Darmawan stated,

"Before starting a business, we first design our vision and mission clearly so that all have one vision and mission as a reference. Our vision and mission are to process waste into economic value, beneficial for many people and can

reduce plastic waste in the surrounding environment."

Member of Management and Administration, Putu Pasek Govinda, stated,

"As members with a clear vision and mission regarding corporate social goals, we can also participate in the spirit to realize the goals of this organization so that we can survive and continue to learn in any way such as financial management so that profitability can be maintained."

With a structured and clear vision and mission, all members already know what goals will be achieved by an organization. In the vision and mission, there are tasks that must be carried out by its members. This was revealed by the owner of the Plastic House, Putu Eka Darmawan stated,

"The importance of determining the vision and mission is made very serious at the beginning so that in the future everything can run according to goals. The formation of divisions is also in it. Here there are several divisions that were designed at the beginning, namely the production and division of production, sorting division, administrative and management division. Each division already has its duties and obligations to jointly achieve the goals of the organization."

When viewed from the determination of a clear and

structured vision and mission at Rumah Plastik, it can be ascertained that this is one of the important factors in maintaining the company's profitability. With a system at the beginning that has been well designed, it will be the foundation in achieving goals or maintaining the organization. In this case, based on the results of interviews, documentation and observations, it can be concluded that designing a social vision and mission in this organization is very important to be implemented at the beginning before running a social business.

2. Do the Right Empowerment

Empowering is to have a program or service that is not just giving but also must properly train or educate the resources owned until you really understand (Meisari Haryanti et al., 2020).

The empowerment of human resources is an important factor to maintain profitability in a company. With quality human resources, an organization can develop well. This was revealed by the owner of the Plastic House, Putu Eka Darmawan stated,

"To develop a business, honest, disciplined, rule-abiding resources are needed, able to work together to achieve a goal in this organization. Seeing the

development of members here, as a controller I feel very proud that I continue to teach them how to work quickly and precisely so that these business goals can be achieved well."

In Rumah Plastik, it has dozens of members who already hold their own responsibilities. With the company's operational systems and standards that have been designed at the beginning, it becomes their reference in carrying out their responsibilities. This is in line with what was conveyed by the Member of the Sorting Division, Luh Novi Anggreni stated,

"At the beginning I came in here with the other mothers who had been told and taught about what tasks we should do here. The task of me and the mothers in the sorting division is to quickly sort the raw materials according to the specified target."

This was revealed by the Member of the Production and Cacahan Division, Gede Agus Pratama stated,

"After the mothers have finished sorting all the raw materials, then they are then handed over to the production and production division. The sorting results must be clean so that this will save time in the process of shrinkage and production."

The faster the production process, the more profitable an organization is. To accelerate financial

turnover in an organization, speed in the production process is a very important factor. With a clear distribution of tasks to members at Rumah Plastik is a strategy in increasing the speed of the production process so that it can increase sales and maintain and even develop profitability.

3. Carrying out Ethical, Responsible, and Accountable Business Practices

Social entrepreneurship is different from the concept of CSR (Corporate Social Responsibility), because the concept of CSR usually aims at branding the company (introducing the company to the community) or to take public sympathy for the social programs carried out by the company, while the concept of pure social entrepreneurship is engaged in the social sector and initiated by the community itself (Ega Yani, 2021). In social entrepreneurship, it has differences with companies in general, where in social entrepreneurship has social goals or targets, and uses assets or wealth to create benefits for society. entrepreneurship has many stakeholders, so social enterprises are said to be successful if all stakeholders (customers, suppliers,

surrounding communities) are satisfied (Ega Yani, 2021).

This is in line with what was conveyed by the owner of Rumah Plastik, Putu Eka Darmawan stated,

"Running this social entrepreneurship has great challenges so it needs to be carried out with ethical and responsible behavior. Every day we are in contact with suppliers, customers, members and the public so that ethical, transparent, fair, and responsible behavior is needed to all parties, both internal and external."

Social entrepreneurship organizations that tend to have a social impact on society and its surroundings have a responsibility to provide satisfaction to all parties involved. Even though there are many challenges and obstacles faced, it must still provide satisfaction to all. The satisfaction that can be given to the parties involved is regarding the determination of stable prices, the provision of stable salaries, quality production results and accountable recording for the sustainability of a good organization in the future. This was conveyed by the Financial Manager, Gede Nanda Prayoga stated,

"For all forms the record must be kept properly. All forms of notes, travel letters and various documents must be properly

stored for important administration in Rumah Plastik. In addition, the determination of prices to the public and the selling price to customers are made to continue to be stable so as not to disappoint them."

Important documents in an organization must be properly stored as a form of accountability every month. Rumah Plastik daily issues travel letters that are given to its members to pick up raw materials at their business partners. After that, the note will be given and then stored by the member. This transparency is a factor that Rumah Plastik can maintain its profitability well. The existence of honesty and openness between fellow members and owners can maintain and develop this business until now.

4. Reinvestment in Social Mission

The commitment of social entrepreneurship organizations to reinvest the majority of profits or organizational surpluses (minimum 51%) for the expansion of their social impact so that it is closed to the possibility of the organization to take more than 49% as dividends for its owners (Meisari Haryanti et al., 2020). To maintain the company's profitability, it is necessary to share the profits generated so that operational activities can run in the

long term. The Rumah Plastik organization, in maintaining its profitability, uses a 75% split for re-investment and 25% for the company's operations. This was conveyed by the owner of Rumah Plastik, Putu Eka Darmawan said,

"Profits in Plastic Houses have increased every year, especially in 2020, which has increased very high. In this case, I have to make a strategy on how to maintain the current profit. So the thing that is being done is re-investing in my organisation, expanding the network, expanding its social impact so that this is key to maintaining the profitability of Plastic House".

With a large enough division in organizational re-investment, it can certainly speed up the production process that can satisfy customers. Satisfied customers will keep sales stable and affect the profitability of the organization. Rumah Plastik prioritizes how to provide satisfaction to customers, customers, the community and members.

5. Sustainable-Oriented

Social entrepreneurship must have a sustainable orientation as an organization, both in terms of the sustainability of human resources and finances, regardless of whether the social entrepreneurship organization includes the not-for-profit type, community enterprise, or

the profit-for-benefit type (Meisari Haryanti et al., 2020).

So, social entrepreneurship is not a project or work program per se, but an institutional solution to a particular social problem. This is in line with what was conveyed by the Owner of the Plastic House, Putu Eka Darmawan stated,

"If we are engaged in a social business that tends to lead to the benefits obtained for many people, of course, strategies are needed so that the mission can continue and survive in the long term. The beginning of the formation of this business was that my thinking was that the material was easy to find, every day everyone uses it, now it is an important issue that needs help, and it can be useful for many people from households so that all people can have the opportunity to feel the benefits."

If the vision and mission designed at the beginning is carried out properly, the organization will be able to continue to develop and continue its programs. Rumah Plastik has various programs that can help people from all walks of life.

From the results of interviews, documentation and observations Rumah Plastik has customers and business partners spread throughout Bali. If Rumah Plastik alone can maintain its profitability and can become a sustainable organization, then other communities can also

imitate the success of Rumah Plastik. It can be concluded that to maintain its profitability, Rumah Plastik has a continuation-oriented goal even though there are many obstacles at the beginning that they face but can still maintain its profitability by staying operational and continuing to look for opportunities to get business partners.

Tips Implemented to Balance Business Goal Fulfillment and Social Goals The first and most important criterion that a social entrepreneurship organization must have is a social mission.

The social mission indicates the existence of social problems that the organization wants to help solve. Social mission becomes a criterion for "the reason and purpose to live" or the motivation for the establishment as well as the purpose of the presence of a social entrepreneurship organization (Meisari Haryanti et al., 2020).

1. Empowerment

The achievement of the social vision and mission must be the core focus of a social entrepreneurship. The profit only serves to support the achievement of the social mission of a social entrepreneurship organization.

Therefore, when a social entrepreneurship organization succeeds in generating sustainable

income and can finally book a profit, the use of profit to expand the impact of social entrepreneurship must be greater than the profit privatized or enjoyed by its owners (Meisari Haryanti et al., 2020). This is in line with what was conveyed by the Owner of the Plastic House, Putu Eka Darmawan stated,

"Rumah Plastik has indeed experienced a fairly high increase in income from the beginning to the present. However, I am not only focused on how the profit is obtained but what impact I can give next. Therefore, I have a program that provides job opportunities to the community from this plastic waste. For example, I provide raw materials for the manufacture of prosthetic legs so that they can be used for people in need. Then I give opportunities to people who can make furniture from plastic waste and then I give the raw materials."

The fulfillment of business goals and social goals must indeed be balanced. One way to do this is to provide opportunities for people who need jobs to turn this plastic waste into more useful and beneficial to many communities. As reconciled by the Sorting Member, Ketut Marniati stated,

"I am grateful to be able to work here even though only housewives who are only elementary school graduates, I

have been able to get a decent job with enough salary for the family. In the Plastic House I often get paid more which is very useful for me. I and other mothers feel appreciated working here".

Humanizing people is the way that Rumah Plastik values its members. Behind the success of Rumah Plastik in maintaining its profitability, there are members who are always disciplined and dexterous in completing their tasks so that Rumah Plastik tries to carry out its social mission by providing sufficient salaries to its members so that their satisfaction is the social capital of the long-term survival of Rumah Plastik.

2. Ethical Business and Socially Responsible Principles

Similar to empowerment, business ethics and social responsibility are also important factors in running a social entrepreneurship business.

This ethical principle and social responsibility is very important to build social capital (trust) with all stakeholders (Meisari Haryanti et al., 2020). This is in line with what was conveyed by the Owner of the Plastic House, Putu Eka Darmawan stated,

"To continue to meet social goals in this business, I always build and maintain the trust of the community and customers in Rumah Plastik. Even though the prices out there with similar

businesses are on the rise, I still buy people's waste at a stable price, at the same price. This is done because if prices continue to change, people's trust will definitely start to decline. Especially our old customers, if the price changes with us buying their waste with cheaper ones, they will definitely lose their enthusiasm again to collect waste. Therefore, I sacrifice my profits more than many people will be lazy to collect garbage and sell to us."

This principle of business ethics, especially in social business, must pay attention to all parties involved. Social capital (trust) is an important factor to maintain so that the sustainability of the organization can survive in the long term. As done by Rumah Plastik, by providing a stable price even though in the market the price fluctuates, but Rumah Plastik prefers to provide a stable price so that the community or its customers feel valued and remain enthusiastic about saving plastic waste.

CONCLUSION, IMPLICATION AND LIMITATION

Rumah Plastik as a social entrepreneurship organization that has developed until now has a revenue structure and cost structure that is the foundation for running its business. The source of income at Rumah Plastik is obtained through

operating income and non-operating income. Operating income earned by Rumah Plastik through the sale of raw materials for plastic waste and the sale of plastic furniture.

In addition, Rumah Plastik also earns non-operating income through education. People who want to learn about how business works at Rumah Plastik can take part in the training activities held. These two incomes are the main sources that Rumah Plastik can survive and even develop to this day.

In addition to income, Rumah Plastik also incurs costs every day. The costs incurred there are direct costs and indirect costs. Rumah Plastik has classified the costs incurred such as salary costs, purchasing raw materials, electricity and water costs, office equipment costs, factory equipment costs, depreciation and others. By calculating all costs carefully, this can make it easier later in calculating net profit.

In maintaining and developing its profitability, Rumah Plastik has five ways, namely having a clear vision and mission, empowering the right community, carrying out ethical, responsible and accountable business practices, reinvesting in a social mission, and being sustainable-oriented. To balance the fulfillment of

business goals and social goals, Rumah Plastik does several ways, namely empowerment or empowerment, ethical and responsible business principles.

The implication of the results of this study is to add empirical evidence to the success of Rumah Plastik as a social entrepreneurship in maintaining its profitability and even developing it to keep its business afloat in the long term. This success is inseparable from the company's accounting and management structure which is carried out carefully and well systemized.

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