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Accounting for Water Resource: Executing SDGs and The Triple Bottom Line

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ABSTRACT

This research empirically explores water accounting in several random places. Data were collected according to previous research or literature review. Secondary data collection, instead, concentrates on the analysis of data that has been published in the scientific literature. In the current water situation, steps are required to change the thinking about water in the future and change the perspective and behavior of not only individual people but also a moral movement in society. In other words, a new change in understanding of the relationship between humans and nature (water) is needed. This research aims to provide and educate stakeholders on managing water resources in the context of water accounting.

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INTRODUCTION

Water is vital For life and every creature on Earth (Pedro-Monzonis , M .; Jiménez Fernández , P .; Solera Solera , A .; Jiménez Gavilán, 2016)). One causal factor of Water stress is lack of water (Prasetyo, 2020). The world has experienced a shift for fifty years from a situation of abundant water to a situation of water scarcity (Karimi et al., 2013). So far, irrigation is the largest water user in part. Most countries lack water. If you want clean water used sustainably, management water demand (WDM) must acknowledged as a component important of management supply (David B. Brooks, 2005). However, the government of New Zealand is pushing the development of irrigation along with the need To establish catchment boundaries and protect the environment, as well as reduce water use, which is more productive For fulfilling the need for food and fiber (Perry, 2011).

According to Robert G. Evans and E. John Sadler (2008), Ministry of Irrigation set policy in 1975. They were balancing returns proposed through water expansion of plants, old studies, and experiments. Management sources water-based power rules and often subsidizes considered ineffective than dependent on market forces and systems right property that can enforced (Piagram, 2018). With the increasing need for source Power nature, water treatment has been one problem in the application industry, production of electricity, and water supply. Effective water treatment programs can save Lots of time and cost production Because requests will source Power naturally (Quinn et al., 1997). Because water markets depend on hydrological constraints, they can impact system flow and consequences to the River (Tisdell, 2001).

System Counting Environment Water Economics (A, 2014)., 2014) Currently, This method of accountancy is the most popular combination. It is used in many countries, including China (A, 2014), Australia (Momblanch, 2014) and South Africa (A, 2014). In the middle enhancement population, use of source power, competition between users, and recent degradation of the ecosystem and change climate, societies around the world have long experienced difficulty in planning and managing source water power. Related decisions and accidents with source water power can cause an impact on a geological scale. This includes drying Lake Chad and the Aral Sea (Brown, 2021). Situation scarcity significant other there is.

A scarcity economy is defined as when There is remaining natural water that can be obtained and used for objective productivity. However, there is a big challenge: To build infrastructure for that water Because of economics, politics, or the environment (Molden, 2004). It is not surprising that a problem like That is caused by water modeling. Choosing adequate representation is the problem first. Many rivers Now experience a decrease in river discharge during the dry season. Decline genre river in season drought own impact ecological like following: a). the amount of water is insufficient for rinse sediment, which causes problems shallowing b). the amount of water is insufficient for diluting water pollutants, which cause level pollution that exceeds limits; and c). Declining water flow to the estuary causes enhancement salinity, which expands the estuary, destroys ecosystem waters, and threatens diversity. Livelihood downstream communities will experience negative impact and conflict when a change in ecology happens (Irfan et al., 2020; Molden et al., 2003).

According to estimates, about 75% of people worldwide will live in an affected area by water scarcity, physique, or economy in 2020. Most of these regions are places to stay for part big, poor, and vulnerable communities that lack food. Fulfilling needs food, with food made locally, is a big challenge. As a result, system production agriculture must

improve to support poor people in scarce water areas. About 60% of the land agriculture cistern rain in Sub-Saharan Africa is affected by degraded land, partly caused by water erosion in the savanna. Agricultural scale occupies 95% of land agriculture cistern Rain (Rockström, 2003).

This paper elaborates on several terms proposed and discussed by several authors and recently supported by the Commission International for Irrigation and Drainage. After that, the natural connection between water and production in agriculture discussed the use of this. To do this, the literature that shows How the calculation is correct and not ambiguous produces information addition (Mohamednasrallam et al., 2020). Water accounting is a tool that can used by the government To make decision about the allocation of source water power, increase the efficiency of water use, invest in water infrastructure, understand the impact of water management on users, and provides source water (Momblanch, 2014). A Water Accounting System (WAS) is a simulation model and database system that combines intended fundamental process relationships for planner and maker policy. This does not include studies about complex natural processes or specific water power management sources (Turner et al., 2010). SEEA (System of Environmental-Economic Accounting is a framework that integrates economic and environmental data to provide a more comprehensive and multi-purpose view of the interrelationships between the economy and the environment and the stocks and changes in stocks of environmental assets, as they bring benefits to humanity. It contains the internationally agreed standard concepts, definitions, classifications, accounting rules, and tables for producing comparable statistics and accounts. The SEEA framework follows a similar accounting structure as the System of National Accounts (SNA). The Framework uses concepts, definitions, and classifications consistent with the SNA to facilitate the integration of environmental and economic statistics. The SEEA is a multi-purpose system that generates various statistics, accounts, and indicators with many potential analytical applications. It is a flexible system that can be adapted to countries' priorities and policy needs while at the same time providing a common framework, concepts, terms, and definitions (EC, 2023). SNA is used by almost every country in the world for management and policy economics, and its most famous indicator is Product Gross Domestic (GDP).

Although all residents in urban need water to live, only a few cities consider impact infrastructure to more water sources that are good and reliable. (Brown, 2021). Who will suffer the most? In a situation like This, if the water is polluted and dry? That is for sure, human! That is right humans are the ones who suffer the most. These actions result in the loss of clean water sources. Consequently, action, humans, and water should be clean, changed, become polluted, cloudy, and give rise to dangerous diseases. In culture, management of water power involves information about water use, utilization, and maintenance. Water accounting is an effort to show transparency and responsibility regarding water use. Apart from that, taking care of sustainable sources of water power can ensure the continuity of business and a sustainable environment (Prasetyo, 2020).

The value of awareness this is intended to maintain structure and prevent damage. However, it is clear that men active in guard order this and can change the way. In this case, humans should not be greedy or wasteful and should not pollute (exploit) water sources created by God Almighty. Paradigm man produces wise and wise attitudes and behaviors when interpreting and treating water. Why did This happened? Because humans must develop an understanding of honor and respect from their springs, they

should also consider it as must-have assets preserved. This is an activity forming information on water accounting. By using analytical models of multi-period and multi-location systems, efficient water allocation, as well as the resulting value and costs, can be achieved with No the existence of a functioning water market (Roger & Bhatia, n.d.). In 1990, no There is system international for collect water quality data. However, current data show significant gaps between system supply in the outskirts of cities in low-income countries and suburban areas cities in low-income countries, medium and. (Bain et al., 2012).

LITERATURE REVIEW

The journal uses a survey introduction to describe the location through study literature about potency source water power. Calculation potency source natural water power Eromoko involves two types of availability: availability of Rain locale and availability of potential springs. The formula method of Darcy (1856) and Todd (1980) is used to determine the availability of potential groundwater. In the sub-district area of Eromoko, water availability varies. This is because structure geology and patterns consumption are needed daily (Cahyo, 2016). In developed countries, concerns about the industry's environmental impact have increased over several decades. However, over an extended period, this changed the structure of the economy industry, with growth sector services and the use of increasing technology(Núñez et al., 2010). With the use year previously (1986) for the heating model (initialization variable model state), the response hydrological basin was simulated For the period 1987–2009 (23 years). This is done with the use of time observation series from January 1, 1987 (Julian Day 1) to December 31, 1995 (Julian Day 365), and without enclosing water abstraction—evaluation time elected on January 1, 1987 (Julian Day 1). (Rodrigues et al,. 2014) .

Related water tightly with development socio-economic, management source water power must be done through approach comprehensive integrated. InformationInformation about the economy, hydrology, resources, Power nature, and aspect social factors can help design policy in an integrated way. Methodology This Use Instruction European Water Framework (WFD) in the Guadalquivir River Valley in southern Spain. The results show that method This possible analysis recovery appropriately costs with Instruction Water Skeleton, possibly the most well-known WFD provisions wide.

Consequence integration of complex biophysical data, accounting environment, is field new ones that track change ecosystems and connect them with economic and human activity. System Accountancy Environment and Economics (SEEA) was established in 1993 by the Statistics Division of the United Nations (UNSD). It has changed again in 2003 and 2012. The main goal is to measure the contribution of the environment to the economy and impact the activity of the economy to the environment with an integrated information environment and economy in a general, comprehensive, and coherent way. Central Framework (SEEA-CF) acts as standard statistics for international and guidelines accountancy economy environment (UNSD 2014). SEEA-CF uses approach compartmentalization, which organizes every source of Power nature, including water, forests, and others, collectively separate. The main features of SEEA-CF are calculation ecosystem in form physical - i.e., non-monetary (Borrego-Marín et al., 2015).

SDGs in matter pollution nutrients in the water are SDG 6, " Clean Water and Sanitation," and SDG 14, " Life Below Water." Most targets for achieving SDGs 6 and 14

require control of pollution nutrition, with targets 4, 1, and 3, each having relevance high, medium, and low. For SDG 14, there are eight relevant targets, with one target having relevance high, three targets having relevance medium, and three targets having relevance.

Other SDGs such as SDG 2 "Zero Hunger, "SDG 11, "Cities and Communities Sustainable, "SDG 12, " Responsible Consumption and Production, "and SDG 13 "Climate Action" are closely related to pollution nutrition. Among these SDGs, there are 12 relevant targets; 8 have relevance Because of the impact on activities responsible humans answer on distributed source pollution and centralized nutrition. Only other SDGs are related to pollution nutrients in waters' current or low relevance. These SDGs relevant Good in matter impact water pollution by nutrients nature (e.g. SDG 15) "Life on Land " and society (e.g. SDG 1) " No Poverty " and SDG 3, "Health & Well-Being ") or management of pollution nutrition through education (e.g., SDG 4 "Quality Education"), and support financial-e.g., SDG 2 " Quality Education" (Momblanch, 2014).

Water is related tightly to development, so the management source of water power must use an integrated approach. Integrate InformationInformation about the economy, hydrology, resources, Power, natural others, and social aspects can help design policy in an informed and integrated way. Water accounting is a procedure for classifying water components. This can used as one tool for analyzing water use for various objectives (Jonathan et al., 2016). The main goal is to measure the contribution of the environment to the economy and impact the economy's activity to the environment with an integrated information environment and economy in a general, comprehensive, and coherent way. Central Framework (SEEA-CF) works as standard statistics international and guidelines accountancy economy environment (UNSD 2014). SEEA-CF uses approach compartmentalization where sources of Power nature, including water, forests, and others, are addressed separately. Focus The main SEEA-CF is to count the ecosystem in a way physical, not in a way monetary. (Borrego-Marín et al., 2015) .

METHODOLOGY

Methodology study This is Scientific Rivier Literature, Review systematic to literature existing science about the application of water calculations for water management in the region Genre Indian rivers are carried out For evaluate method adopted, objectives study what and what findings the useful For overcome challenge water management at the scale of agricultural areas (Momblanch, 2014). This method does not involve secondary data collection; on the contrary, it concentrates on analyzing the data published in scientific literature. In the method study literature review, the following are steps: [1] Choose topic appropriate research with objective research. [2] Collect relevant literature with topics from books, articles, journals, theses, dissertations, and other related documents. [3] Select the most relevant literature with focus research. This includes reading and evaluating quality literature as well as determining which literature will entered into review; [4] compiling literature based on topic, concept, or theme to help prepare a structured review; [5] doing analysis and analysis critical; and [6] compose results with show relationships and patterns that emerge from every literature.

RESULTS AND DISCUSSION

Water Accounting - Past, Present, and Future

Past	In three to ten years, the request for rural water has changed significantly due to a change in the method of agriculture and adding more area-wide. Water rights have been distributed in return for trading the most effective use for irrigation. At the same time, improvement pressure on the ecosystem river serve irrigation agriculture has caused epidemic algae blue-green (Tisdell, 2001). Australia is one country that has to take action to overcome the problem; that country applies draft Water accounting according to GPWA 2007. Several countries, including Australia, have built and implemented the Water Counting Water concept in the Yellow River, China, to see How bulk Rain decreased. Then, the Basic Water Regulations (WFD) were issued throughout Europe to protect and enhance the health ecology of rivers, lakes, estuaries, and groundwater. Water accounting is expected to give information about the amount of water needed and available so that various parties involved in making decisions can help manage source water power more efficiently (Ray, 2021).
Present	As a consequence of the season-long drought and drought, Indonesian society is experiencing a lack of water. Drinking water service level, water quality and quantity, and supply and distribution, is a problem that still often happens in providing clean water in Indonesia. In Indonesia, water consumed by the public, especially domestic drinking water, has become a problem. The problem is the need for a clean water supply. Related to the research, This is in the background of how much ample potency water resources are used to fulfill the domestic population, where the quality and quantity of water are measured (Cahyo, 2016).
Future	In the future, water will be needed to change perspective and action. This is a must-become moral movement of society overall, not only individuals. In other words, understanding man's connection with nature (water) is needed. Theology connecting man with nature (water) is a theory about How a man thinks and acts related to "The Unseen," who creates and regulates nature. In other words, religion (aqidah) must be included, even used as a base in an activity management environment. (Muhjidin Mawardi, 2014) .

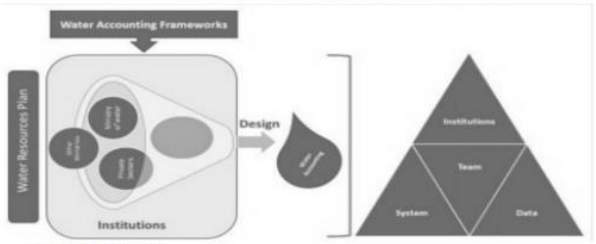
Sources: Researchers, 2023.

a. Framework of Water Accounting

Framework Water accounting is framework information that systematically integrates information hydrology from various data sources with other economic and environmental information. Water accounting is part of view accounting that covers the connection between human, economic, and environmental. Accountancy is known by several names, including natural capital accounting, accounting ecosystem, accounting

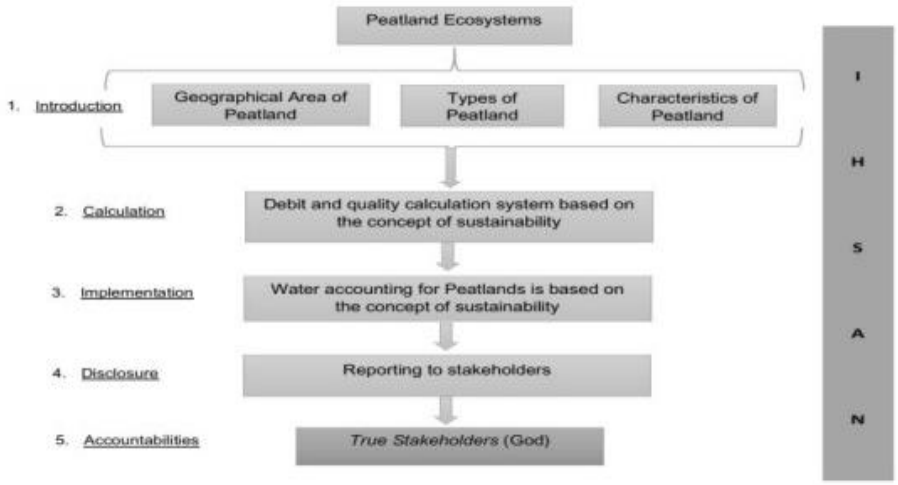
economic-environmental, and, in scope, corporate, reporting continuity, or governance environmental and social -E.S.G. (EC, 2023) .

Gambar 1. Peta jalan desain dan pengembangan akuntansi air



Sumber: Elmahdi 2020.

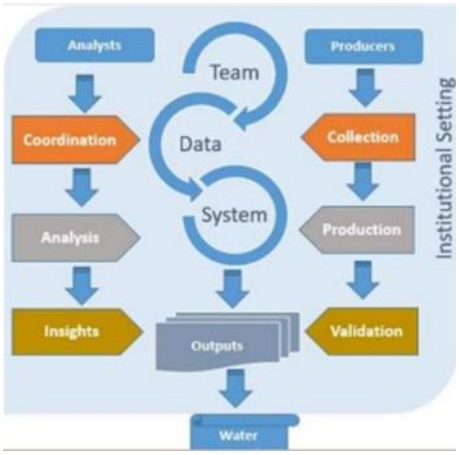
In developing a Framework calculating water, Elmahdi (2019) carries out five steps, as described above: first, assessing all framework calculations of available water; second, reviewing goals and questions key from plan source national water power; three, finding water calculations for evaluate implementation plan source national water power; four, study institution as guarding agency environment live; and five, designing a system capable of calculating and reporting data provides data, acquisition, and base requirements. Management supports production water counting, and the team provides source Power. Humans make it account for and validate input and output (Irfan et al., 2020)



Sumber: Irfan et,al; 2020.

Communities also depend on land and water peat moment. No, there is clean water. Because peat water is dangerous for health if consumed directly without being processed, society must process it. This shows the implementation of Ihsan values by utilizing land peat to ensure a safe life. As Khalifatullahfilard, humans must be capable of balancing the environment and life for nature to be sustainable. From the description

above, you can conclude that the framework conceptual requirements For counting water, especially For land peat, are required To avoid misuse and preservation of land peat. (Irfan et al., 2020)



Source: Team structure and processes Water Accounting

Producers and analysts must discuss WA results and methods to fix it. No doubt again, the second role is to work together and function together. Function Producers and Analysts work the same with Good.

a) Discuss and decide temporal and spatial; Approve structure representative reporting component central target area water counting; And
b) Discuss the component's primary target area.
c) Find important data needed and its sources.
d) Approve structure reporting that shows elements necessary from the target area.
e) Talking about the best method for count calculation of water components and fluxes
f) Talking about WA results and methods to fix it.

In addition, each group of producers and analysts determines performance duties and functions. Four functions main arrange operation producer (Elmahdi, 2020). In the Framework, water accounting must own the value of Ihsan, and the perpetrator must own the ability to implement it. God made the environment and ecosystem entirely for the interest of humans. If humans are Incapable of guarding the environment, lives will still be healthy, the balance will be disturbed, and life will be destroyed. Ihsan values must be entered into the Framework of conceptual water accounting. Although disclosure and accountability should be addressed to God, man has to do disclosure and accountability to God if they can maintain a healthy environment.

b. Water Accounting for SDGs Implementation

Accounting for water requires several steps to apply a Sustainable Development Goal (SDG). Takeaway: Set Clear Goals: Start by defining specific goals and targets with the desired Sustainable Development Goals (SDGs) achieved by the organization or your country. For example, SDG 6 focuses on Data Collection and Monitoring: Collect Information about quality, consumption, source water power, and pollution. To track

change from time to time, create a robust monitoring system. Use of sensors, surveys, and tools data analysis possible including in matter this. Set a Baseline and Goals: Set a measurement base for the condition source current water power and set its objective special. Triple Bottom Line (Planet, Profit, people):

1. Water's planet in the SDGs includes agriculture, industry, and city use. Promote the use of technology and practice to reduce waste of water. Management Water Quality: Ensure water quality is maintained or improved with arranged source pollution and apply system wastewater processing and management. Involvement Stakeholder Importance: Engaging various holder interests, including institution government, community local, NGO, and business world, for Work The same achieving water-related SDGs. Development Policies and Regulations: Create and implement supporting policies, rules, and incentives for sustainable water management. Reporting and Transparency: Regularly report progress in achieving water-related SDGs. This can cover publishing data, reports performance, and disclosure sustainability. This can cover mechanism determination water prices, control pollution, and policy water allocation. Awareness and Education Full costing is an idea about disclosure that water costs directly impact people, society, and the environment, which the company or organization usually does not notice.
2. Profit in SDGs for water accounting is full cost accounting identifying and measuring cost environment products, production processes, and projects by considering four types of costs : (1) costs straight away, like power work, materials standard, and capital; (2) costs No straight away, like monitoring and reporting; and (3) costs No uncertain, like repair; and (4) costs that are not visible (Suartana, 2010).
3. People in SDGs in Improving Water awareness community and stakeholders are mainly interested in the importance of water sustainability and their role in achieving SDG targets. Collaboration and Partnership: Collaborate with organization international governments of neighboring countries and stakeholders to overcome transboundary and reach water problems objectives together. Innovation and Technology: Invest in technology like smart water infrastructure, sensing remote, and data analysis for the management of water power. To ensure progress using sustainable water power, SDG calculations for water require an approach involving complex commitment to government, collaboration holder interests, making decisions based on data, and monitoring and reporting sustainability.

CONCLUSION

Understand choice to overcome water scarcity is a complicated problem. About disposition of physical water, those appropriate terminology and analysis for designing project individually in manage delivery farm No Again adequate information when There is competition for get deep water more scale big, and "loss" of One location is a "source" for another location. In particular, “efficiency” is a loaded mark that can mislead those lacking information. No means is denying many benefits from technology. More irrigation precisely recommends that the impacts also be considered consistent terminology in a way hydrological, which requires careful evaluation of local water flow evaluation.

At the start, the water situation required A change in thinking about water over time and changing methods, views, and behavior that are not just individual people but

must become A moral movement of society in other worlds, needed change in understanding new about connection between man with nature (water). Inside the study, there is a novelty, namely adding the value of God Almighty within the circle triple bottom line. Where are the integration values ihsan to in TBL, i.e., method for creating aligned business with existing mix God's hand while still noticing profit, planet, and people.

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