

## Analysis of the Application of Green Accounting in Waste Management in RSUD Lombok Barat

Hairun Nihayah<sup>1\*</sup>, Nur Fitriyah<sup>2</sup>.

Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Mataram

**Corresponding Author:** Hairun Nihayah, [yuyunhrn321@gmail.com](mailto:yuyunhrn321@gmail.com)

---

### ARTICLE INFO

*Keywords:* Green Accounting, Waste Management Costs, Environmental Cost Reports

*Received :* 01, April

*Revised :* 01, May

*Accepted:* 01, June

©2024 Nihayah, Fitriyah : This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



### ABSTRACT

This research aims to determine the waste management process and green accounting process applied in hospitals. This research was conducted at the Patut Patuh Patju (Tripat) Regional General Hospital, West Lombok. The method used is a qualitative approach. Data analysis was carried out based on information about environmental costs and identifying environmental costs at Tripat District Hospital. The research results show that Tripat Hospital carries out waste management with good environmental quality tests because there are no external failure costs incurred. Apart from that, Tripat Regional Hospital has not implemented green accounting because there is no specific environmental cost report. Researchers use Hansen and Mowen's environmental cost theory to identify and propose environmental cost reports.

---

## **INTRODUCTION**

Investors and shareholders today not only prioritize financial factors but also prioritize environmental factors as an important factor in decision-making. The company's compliance with environmental control is assessed by several bodies and the PROPER company performance rating will be determined by the Minister of Environment and Forestry. Environmental problems in Indonesia are an important factor that must be considered considering the impact of environmental management which is still poor (I Gusti, Gede Adi, I Putu, 2018). Of the 645 companies designated by the Minister of Environment and Forestry as "Red Proper", they consist of various industrial and hospital sectors. This ranking means that the hospital has tried to make environmental management efforts but has not reached the minimum requirements as regulated in legislation (Fatwandi, Handajani & Fitriah, 2016).

West Lombok Regional General Hospital as a health service provider in the region certainly plays an important role in providing medical care to the community. However, hospitals as health organizations are expected to be able to prevent or reduce damage to the environment and surrounding communities. This is because the waste produced is very diverse, including liquid waste and B3/solid medical waste, as well as household waste which, if not managed properly, will hurt the environment (Ashari & Anggoro, 2021). Driven by increased awareness of environmental issues, many organizations including hospitals are trying to find more efficient ways to handle waste and contribute to environmental conservation. Thus, behavioral control significantly influences increased awareness (Berlianawati, Nurabiah & Ridhawati, 2024). Hospitals must not only be responsible for their patients but also for the environment they create for their operations. This increases awareness which results in various efforts from various fields to overcome these environmental problems and find solutions to these environmental problems. Therefore, many companies disclose environmental information in their annual reports (Jahamani, 2003).

Today's industrial activities are not centered only on seeking material profits, but also on deeper environmental responsibilities related to industrial activities starting from the initial extraction of raw materials, and the production process, to waste management which is expected not to damage the environment (Ria Anindita & Hamidah, 2020). Increasing productivity and efficiency often results in a decrease in environmental quality such as air and water pollution and a decrease in soil function. This is in line with the Triple Bottom Line concept, which is used in Green Accounting to measure an organization's impact from three aspects, namely economic, social, and environmental. By applying this concept, companies or organizations can consider the social and environmental impacts of their actions when making decisions, in addition to financial factors.

Green Accounting or environmental accounting works to support environmental preservation by disclosing accounts in financial reports related to environmental costs. The accounting system in which there are accounts related to environmental costs is called Green Accounting or environmental accounting (Aniela, 2012). Apart from that, green accounting is also defined as a way of recording and reporting finances that prioritizes environmental preservation. Green accounting will incorporate elements of environmental costs into business activities and has functions, both internal and external, such as helping company management consider environmental costs that will be used when preparing financial reports and influencing decision-making by stakeholders (Nur, Alviani, Yahya & Ronnawan, 2022).

The concept of Green Accounting began to develop in Europe in the 1970s, pressure from non-governmental organizations and increasing public awareness about environmental problems encouraged companies and other organizations to implement environmental management, not just for industrial business activities. The concept of International Accounting Principles was developed by the International Accounting Standards Board in the 1990s by combining advances in environmental accounting and human rights auditing. The application of green accounting can provide information about the extent to which an organization or company makes a positive or negative contribution to the quality of the environment and society (Ashari & Anggoro, 2020).

Hospitals are one of the sources that are classified as a source of large and potentially dangerous waste, and if not managed properly, will cause complex problems (Shapiro, Stoughton & Graff R, 2000). Government Regulation No. 74 of 2001 stipulates that hospital waste must be processed by applicable regulations, regardless of whether the waste is classified as B3 or non-B3 waste. Management of the hospital environment must be carried out systematically and continuously. Waste management costs which are the responsibility of the hospital are calculated through environmental calculations which are the responsibility of the hospital. All waste generated by hospital operations and other supporting activities is referred to as hospital waste. Medical waste consists of radioactive, infectious, anatomical, and cytotoxic, as well as chemical and pharmaceutical.

There are several previous studies related to green accounting for waste management. Research conducted by Indrawati & Intan, (2018) shows that the Tabanan Regional General Hospital Agency (BRSUD) has not implemented environmental accounting perfectly according to existing theory. BRSUD Tabanan identified that environmental quality costs incurred by BRSUD Tabanan were 28.21% of operational costs and budget management had reached 76.62%. Further research conducted by Widyasari, (2018) shows that Lavalette Hospital manages its waste correctly, as evidenced by the hospital not incurring external failure costs and the hospital not carrying out environmental accounting because this is proven by the absence of special reports on environmental costs.

Furthermore, research conducted by Hotimah, (2019) showed that Dr. H. Abdul Moeloek Lampung Province has managed its waste well, liquid waste is managed using an IPAL machine with an an-aerobic BIO FILTER system, and

solid waste is managed using an incinerator machine. Dr. H Hospital Moeloek identifies environmental costs using direct and indirect expenditures, recognizing environmental costs before cash is disbursed where the hospital already has an environmental cost budget. Measurements are carried out using monetary units equal to the cash disbursed and based on the details of the price set and existing agreements, payment can be made after the work is completed by attaching the expenditure report that has been carried out. Environmental costs are presented as a whole in the same account and financial report.

Based on the research results above, it shows that the implementation of green accounting in various hospitals has had varying results, some hospitals have managed green accounting well and several hospitals have not managed green accounting well. This problem is caused by the lack of optimal use of information technology to support the accounting process (Slamet, Busaini & Fitriyah, 2016) . This shows the need for further research regarding green accounting in hospitals. The company is responsible for the environment by carrying out environmental management. Companies must also calculate the environmental costs of their actions. However, several studies do not support this, as stated Bewley & Li, (2000) which states that companies that have good environmental performance make less disclosure than companies that have other performance. This condition is because companies do not consider the environmental activities they have carried out or because these activities are not required to be disclosed in annual reports.

In this study, the Patut Patju West Lombok Regional General Hospital was the researcher's choice as a research location. This hospital is a Type C hospital as a level 2 health facility that accommodates referrals from level 1 health facilities such as community health centers or polyclinics. One way to reduce environmental costs is to address hospital environmental management problems. If environmental conditions continue to deteriorate, service companies may need to report environmental activities related to medical and non-medical waste as part of required financial reports. However, currently, companies rarely include their environmental activities in additional reports presented together in the company's financial reports. Therefore, researchers will conduct further research on the application of Green Accounting for waste management at the Patut Patuh Patju Regional General Hospital, West Lombok. This research aims to determine the waste management process and green accounting process implemented at the Patut Patuh Patju Regional General Hospital, West Lombok.

## **THEORETICAL REVIEW**

### ***Legitimacy Theory***

Legitimacy Theory was first discovered by Dowling and Pfeffer in 1975, this legitimacy theory pays attention to the relationship between companies and society. According to this theory, because organizations are part of society, organizations must follow the social norms of society. Conformity with social norms can make an organization or company more legitimate. According to legitimacy theory, organizations continually strive to ensure that they carry out actions by societal boundaries and norms (Musyarofah, 2013). Legitimacy theory is used in research on environmental issues because legitimacy for companies that care about the environment is important so that the company can be accepted by the environment where the company is located and can continue to be sustainable in the future (Agustina & Tarigan, 2016). The basis underlying this theory is the "social contract" that occurs between companies and the communities where the company operates and uses economic resources.

### ***Stakeholder Theory***

Stakeholder theory was first initiated by R. Edward Freeman in 1984. According to Stakeholder Theory, the existence of a company is determined by stakeholders. In this case, social disclosure must be considered as a form of dialogue between the authorities and management (Indrawati, 2009). The company is one of the many elements of the social system that forms society, and this situation creates a reciprocal relationship between the company and its stakeholders. Stakeholders are the most important part of a business organization because their existence can influence the company's goals and performance through their actions in decision-making. Stakeholder theory describes that companies are not only responsible for maximizing profits for owners and investors but are also responsible for providing benefits to society, the social environment, and the government.

### ***Teori Triple Bottom Line***

John Elkington 1997 introduced one of the theories related to green accounting, namely the triple bottom line theory, where this theory provides the view that if a company wants to maintain the sustainability of its company, then the company must prioritize the interests of stakeholders rather than shareholders. The interests of these stakeholders can be summarized into three parts, namely interests from the profit sustainability side (Profit), the community sustainability side (People), and the environmental sustainability side (Planet) (Limijaya, 2014).

### ***Profit***

Profit is the main focus of all business activities. One way to increase profits is to increase productivity and carry out cost efficiencies. Increased productivity can be achieved through improved work management, which involves simplifying processes and reducing inefficient activities. Meanwhile, cost efficiency can be achieved if businesses use materials as economically as possible and can reduce costs (Suartana, 2010). *People (Stakeholder Community)* Because community support is very important for the existence, survival, and growth of a company, people or society are very important stakeholders for a company. Therefore, companies must be committed to helping society in the best way. In addition, keep in mind that company activities can have an impact on society. Therefore, companies must do many things to meet community needs (Suartana, 2010).

### ***Planet (Environment)***

Human life is related to the environment. Because all human actions are always related to their environment, such as the water they drink, the air they breathe, and all the equipment they use all come from the environment. However, most people still don't pay attention to their surroundings. This is because there is no direct profit that can be obtained from it. Because profit is the basis of the business world and it is a natural thing. So, people who work in industry are only concerned with making as much money as possible without trying to preserve the environment. However, by preserving the environment, humans will gain greater benefits, especially in terms of health, comfort, and security of resources (Suartana, 2010).

### ***Green Accounting***

Green accounting is the process of recognizing, measuring the value, recording, summarizing, reporting, and disclosing information on objects, transactions, events, or the impact of a corporation's economic, social, and environmental activities on society and the environment, as well as the corporation itself in one information reporting package. integrated accounting so that it can be useful for users in assessing and making economic and non-economic decisions (Lako, 2016). The main role of green accounting is to address social and environmental problems and influence company behavior in dealing with social and environmental responsibility issues. Green accounting is a means of company reporting related to the environment. The aim is to provide information about the operational performance of companies that are oriented towards environmental protection. Conventional accounting only provides financial economic information to shareholders and bond holders for decision-making. To improve existing performance measures, improvements need to be made. Environmental impacts need to be reported as a form of responsibility towards stakeholders (Astuti, 2012).

### *Waste Management*

In the Regulation of the Minister of Health of the Republic of Indonesia regarding the health of hospital environments, several quality standards have been established that need to be implemented in hospital environments and how waste processing is handled. Hospital waste management means efforts to improve environmental quality by producing waste that is safe for the surrounding community and environmentally friendly. Hospitals can improve environmental quality and reduce negative impacts on surrounding communities by managing waste well. Waste management is a process consisting of waste collection at the initial location, transportation, storage, and final processing leading to disposal or destruction. Reducing the volume or danger of waste released into the environment is a preventive step that must be taken before starting waste management.

### **METHODOLOGY**

This research was conducted qualitatively, using observations and literature references about the situation and conditions at the West Lombok Regional General Hospital. Qualitative research is data collection in a natural setting to visualize the phenomena that occur where the researcher is the key instrument, data source sampling is carried out purposively and snowball with accounting sub-division employees and environmental health installation employees as key informants and supporting employees as supporting informants. The collection technique is triangulation (combination), data analysis is inductive/qualitative, and the results of qualitative research emphasize meaning rather than generalization. The research location was the West Lombok Regional General Hospital (Patut Patuh Patju). The techniques used to obtain data are interview techniques, observation, and documentation.

### **RESULTS AND DISCUSSION**

The Patut Patuh Patju West Lombok Regional General Hospital produces various types of waste during its operations, such as medical waste and non-infectious waste. Non-infectious waste is waste that does not contain Toxic Hazardous Materials (B3). The procedure for managing non-infectious waste is that the hospital collaborates with the West Nusa Tenggara Provincial General Hospital for food waste produced by the nutrition unit and collaborates with the Department of Cleanliness and Parks for the process of transporting waste other than food waste. Medical waste consists of solid waste and liquid waste, for Hazardous and Toxic Material (B3) waste, Patut Patuh Patju Hospital collaborates with third parties, namely PT Putra Restu Ibu Abadi, PT Universal Eco Pasifik, PT Artama Sentosa, and PT Biutehnika. Patut Patuh Patju Regional Hospital has organized and designed waste processing and handling procedures by government policy.

The procedures for processing medical solid waste are based on the policy of the Decree of the Director of the Patut Patuh Patju Regional General Hospital, West Lombok Regency Number: 1531.h//RSUD/IX/2022 concerning the Implementation of Revised IKL Service Guidelines. Handling of solid medical waste begins with minimization, selection, containerization, reuse and recycling, collection, transportation, temporary storage, final processing, ash packaging, and destruction. Solid medical waste that cannot be recycled is processed by burning using an incinerator machine, while solid medical waste that can be recycled must first go through a sterilization process using an autoclave. The ash produced from the incinerator processing process is then transported to the B3 waste TPS to be sent to a third party permitted by the Ministry of the Environment of the Republic of Indonesia.

Liquid waste processing procedures are based on the policy of the Decree of the Director of the Patut Patuh Patju Regional General Hospital, West Lombok Regency Number: 1531.h//RSUD/IX/2022 concerning the Implementation of Revised IKL Service Guidelines.

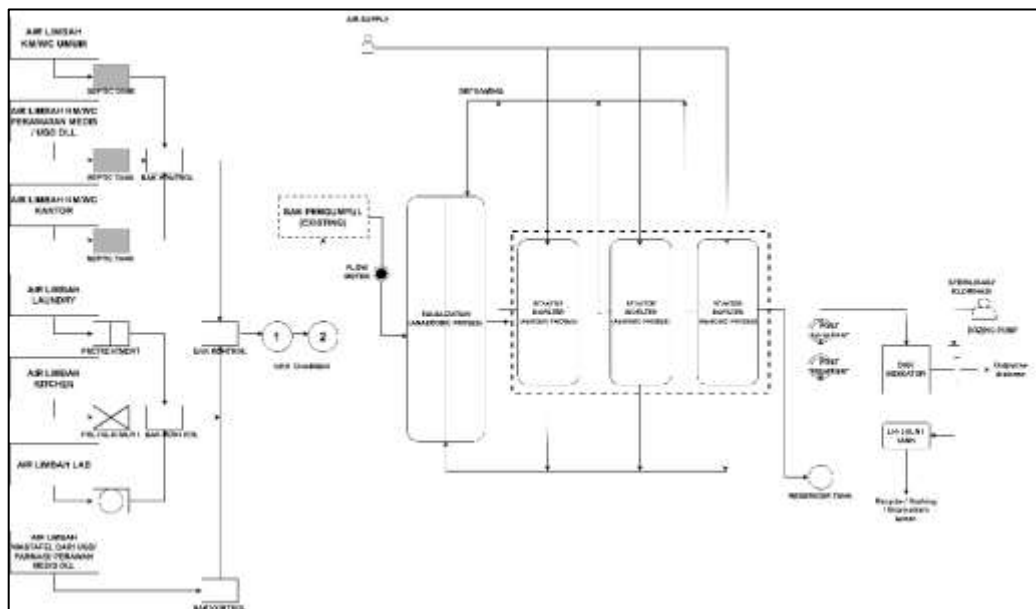
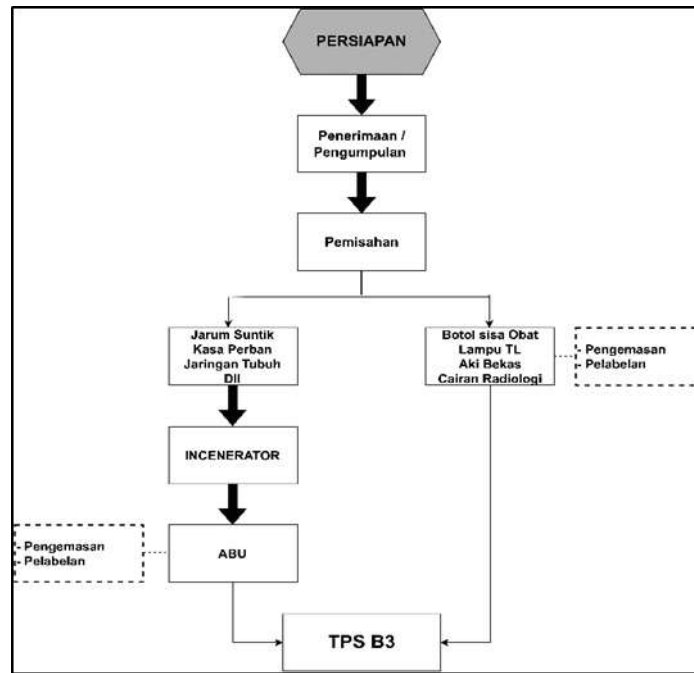


Figure 1. Flow Sheet Proses IPAL RSUD Lombok Barat

A Waste Water Treatment Plant (IPAL) is a tool that will be used to process liquid waste and will produce water that does not pollute the environment. Medical waste in the form of liquid waste will be tested every month at the West Nusa Tenggara Provincial Health Laboratory Hall with waste water samples taken by officers from the NTB Provincial Health Laboratory Hall and IKL Sanitation. Procedures for handling Hazardous and Toxic Waste (B3) are based on the policy of the Decree of the Director of the Patut Patuh Patju Regional General Hospital, West Lombok Regency Number: 1531.h//RSUD/IX/2022 concerning the Implementation of Revised IKL Service Guidelines.



**Figure 2. B3 Waste Storage Process Flow**

Hazardous and Toxic Waste (B3) is all waste generated from hospital activities in solid, liquid, or gas form which can contain pathogenic microorganisms, infectious properties, and toxic chemicals. B3 waste management is a series of activities that include reduction, storage, collection, transportation, utilization, processing, and/or landfill. B3 waste management must be carried out by existing standards to avoid environmental damage and not endanger the environment, health, and survival of humans and other living creatures. Green accounting is the latest finding in the field of environmental management from a corporate social responsibility perspective. Environmental accounting is a branch of accounting science regarding identifying, measuring, evaluating and reporting environmental cost accounting. These environmental cost accounting steps consist of identification, measurement, presentation, disclosure and recognition.

The grouping of environmental costs according to Hansen and Mowen (2011) consists of prevention costs, detection costs, internal failure costs, and external failure costs. The following is a grouping of environmental costs at Patuh Patuh Hospital for waste management.

**Table 1. Classification of Waste Management Costs at Patuh Patju Regional Hospital**

No	Cost Classification According to Hansen and Mowen	Regional Hospital Waste Management Fees Must Comply with Patju
1	<p><b>Environmental Prevention Costs</b></p> <ul style="list-style-type: none"> <li>- Develop an environmental management system</li> <li>- Carrying out environmental studies</li> <li>- Audit environmental risks</li> <li>- Recycle products</li> <li>- Evaluate and select suppliers</li> <li>- Designing products</li> <li>- Implementation of environmental research</li> <li>- Evaluation and maintenance of tools to control pollution</li> </ul>	<ul style="list-style-type: none"> <li>- Costs for non-PNS salaries for Environmental Health Installation (IKL) officers</li> <li>- Cost of making AMDAL</li> <li>- Cost of sanitation materials and tools</li> <li>- Incinerator fuel costs</li> </ul>
2	<p><b>Environmental Detection Costs</b></p> <ul style="list-style-type: none"> <li>- Development of environmental performance measures</li> <li>- Measuring the level of pollution</li> <li>- Verify performance</li> <li>- Audit of environmental activities</li> <li>- Checking processes and products</li> <li>- Implementation of pollution testing</li> </ul>	<ul style="list-style-type: none"> <li>- Laboratory Service Fees related to examination of medical waste results.</li> </ul>
3	<p><b>External Failure Costs</b></p> <ul style="list-style-type: none"> <li>- Receiving medical treatment due to air pollution</li> <li>- Loss of sales due to poor environmental reputation</li> <li>- Cleaning polluted land</li> <li>- Clean up spilled oil</li> <li>- Cleaning polluted lakes</li> </ul>	<ul style="list-style-type: none"> <li>- No external failure costs were found at Patuh Patju Regional Hospital</li> </ul>
4	<p><b>Internal Failure Costs</b></p> <ul style="list-style-type: none"> <li>- License of facilities to produce waste</li> </ul>	<ul style="list-style-type: none"> <li>- Costs for acquiring IPAL and Incinerator</li> <li>- Third party fees</li> </ul>

	<ul style="list-style-type: none"> <li>- Obtain a facility license to produce waste</li> <li>- Maintenance of pollution equipment</li> <li>- Operate equipment to reduce and eliminate pollution</li> <li>- Recycle leftover materials</li> <li>- Processing and disposal of toxic waste.</li> </ul>	<ul style="list-style-type: none"> <li>- Maintenance costs for repairs and maintenance of the Incinerator</li> </ul>
--	--	--

The use of investment in IPAL machines and incinerator equipment is classified as assets and expenditure, and collaboration with third parties is categorized as expenditure. By using identification by state accounting standards. The location of costs is based on government accounting standards specified in PP No. 71 of 2010 including three, namely assets, expenses, and expenditures. The environmental cost accounting concept developed by Hansen and Mowen is still used by accountants today as a standard for writing all reports related to waste management costs or environmental costs. However, West Lombok Regional Hospital still groups environmental costs with other similar operational costs and does not have a separate account.

***Recognition of Environmental Costs***

Patut Patuh Patju Regional Hospital recognizes all costs incurred during the waste management process which is carried out using the accrual method and is considered as costs when they are used for hospital operations. Minister of Home Affairs Regulation Number 64 of 2013 concerning the Implementation of Accrual-Based Government Accounting Standards in Regional Government regulates the use of the accrual method at Patut Patuh Patju Regional Hospital. According to the Statement of Public Accounting Standards Number 01 of 2010 concerning the Presentation of Financial Reports, recognition is the process of establishing an item that meets the definition of an element and must be recognized if: 1) there is a possibility that the economic benefits associated with the item will be provided or received by the agency, and 2) the item has a value or cost that can be measured accurately. The cost of waste management at Patut Patuh Patju Hospital shows the measurable value and economic benefits of waste management to maintain the hospital environment.

***Environmental Cost Measurement***

According to PSAP Number 01, measurement based on the Basic Framework for Preparing and Presenting Financial Reports (KDPPLK) is the process of determining the amount of money to recognize and include all components of the financial report. Any costs associated with waste management must be calculated precisely and reliably. Observation results show that Patut Patuh Patju Regional Hospital uses historical values in measuring waste management costs. Patut Patuh Patju Regional Hospital uses the rupiah monetary unit, which means the costs will be paid based on the actual budget for the previous period. Patut Patuh Patju Regional Hospital does not have a

separate account for waste management, environmental costs are calculated in the same account. Environmental costs can be measured as follows:

**Table 2. Measurement of Environmental Costs at Patu Patju Regional Hospital**

No	Environmental Costs	Environmental Cost Measurement
1.	Costs for salaries of Environmental Health Installation (IKL) officers	Costs to pay for Environmental Health Installation (IKL) officers who have Non-PNS status
2.	Cost of making AMDAL	All costs incurred by RSUD for obtaining Amdal documents.
3.	Cost of sanitation materials and equipment	Costs to purchase necessities for all sanitation materials and equipment
4.	Incinerator fuel costs	Costs incurred by RSUD for fuel for incinerator equipment
5.	Cost of laboratory personnel services	Fees for payment of Health Laboratory UPT related to examination of the results of liquid medical waste produced by hospitals
6.	Costs for acquiring IPAL	All costs incurred by RSUD to acquire IPAL assets

7.	Cost of acquiring the Incinerator	All costs incurred by RSUD to acquire Incinerator assets
8.	Third party fees	Costs to pay third parties, namely PT Putra Restu Abadi, PT Universal Eco Pasifik, PT Artama Sentosa and PT Biutehnika for transportation and processing services for medical waste produced by the hospital.
9.	IPAL maintenance costs	All costs incurred by RSUD are related to IPAL maintenance
10.	Incinerator maintenance costs	All costs incurred by RSUD are related to maintenance of the Incinerator
11.	WWTP depreciation costs	Depreciation of IPAL equipment is measured using the straight line method with a useful life of 15 years and a residual value of zero.
12.	Incinerator depreciation costs	Depreciation of the Incinerator equipment is measured using the straight line method with a useful life of 20 years and zero residual value.

**Presentation of Environmental Costs**

The presentation carried out by RSUD Patut Patuh Patju has fulfilled the KDPPLK requirements, namely using historical costs. Environmental costs have been presented in the balance sheet and reported in the budget realization report by RSUD Patut Patuh Patju in the same account. Therefore, it is difficult to know the true amount of environmental-specific costs. The following is a depiction of the presentation of environmental costs in the environmental costs report:

**Table 3. Report on Environmental Costs for Patju Obedient Hospital**

<b>Environmental Costs</b>	<b>Total</b>	
<b>Prevention Costs</b>		
1. Non-PNS fees for IKL officers	27,000,000	
2. Cost of making AMDAL	30,000,000	
3. Fuel costs	53,875,550	
4. Cost of sanitation materials and equipment	10,540,300	
<b>Total Cost of Prevention</b>		121,415,850
<b>Detection Costs</b>		
1. Laboratory Staff Service Fees	62,529,450	
<b>Total Detection Cost</b>		62,529,450
<b>Internal Failure Costs</b>		
1. IPAL acquisition costs	1,500,000,000	
2. Incinerator acquisition costs	1,200,000,000	
3. Third party fees	89,315,387	
4. Maintenance cost	142,357,500	
5. WWTP depreciation costs	100,000,000	
6. Incinerator depreciation costs	60,000,000	
<b>Total Internal Failure Costs</b>		3,091,672,887
<b>External Failure Costs</b>		
1. -		
<b>Total Cost of External Failure</b>		-
<b>TOTAL ENVIRONMENTAL COSTS</b>		<b>3,275,618,187</b>

### *Environmental Cost Disclosure*

In disclosing management costs, Patut Patuh Patju Regional Hospital does not mention waste management costs but calls them operational costs. Voluntary disclosures include disclosure of environmental costs. The operational cost information disclosed is related to service costs as well as administrative and general costs. Patut Patuh Patju Regional Hospital combines waste management costs into a related account. Waste management costs are not specifically disclosed or presented, but waste management activities are still reported, even though they are not included in additional financial statements.

PSAP Number 01 Paragraph 19 of the Government Accounting Standards, which came into effect on 13 June 2010, states that reporting entities must provide additional information to assist users in estimating the entity's financial performance and asset management, as well as in making and evaluating decisions about the allocation of economic resources. This additional information includes details about the entity's results and achievements during the reporting period, which are represented by financial performance indicators, financial performance reports, program reviews, and other reports regarding the entity's financial performance achievements.

### **CONCLUSIONS AND RECOMMENDATIONS**

1. Costs incurred by RSUD Patut Patuh Patju for the management of waste produced include salaries of IKL officers, costs for making AMDAL, fuel costs, costs for sanitation materials and equipment, laboratory labor costs, costs for acquiring IPAL and Incinerator, third-party costs, costs maintenance, and depreciation costs for WWTP and Incinerator.
2. According to Hansen and Mowen's cost classification, Patut Patuh Patju Regional Hospital incurs costs for prevention, detection and internal failure for waste management.
3. Waste management costs at Patut Patuh Patju Regional Hospital are recognized as costs when they are used for hospital operations. Expense recognition is carried out through the accrual method.
4. Waste management costs at Patut Patuh Patju Regional Hospital are calculated using historical values in rupiah. On the other hand, depreciation of the WWTP and Incinerator is calculated using the straight line method, with an estimated residual value of zero and a useful life of 15 (fifteen) years for the WWTP and 20 (twenty) years for the Incinerator.
5. At Patut Patuh Patju Regional Hospital, waste management costs are put into the same account. This means that hospitals do not present environmental costs for waste management separately in financial reports.
6. At Patut Patuh Patju Regional Hospital, waste management costs are usually included in the Goods and Services Expenses group in the Operational Report. As well as in the Fixed Assets and Accumulated Depreciation groups in the Balance Sheet for investment use in WWTP machines and incinerator equipment.

7. Hospitals can use the Hansen & Mowen environmental cost classification to create environmental cost reports related to waste management. Hansen & Mowen's environmental cost identification theory will help hospital management make decisions about the treatment of environmental costs.

### **FURTHER STUDY**

It is hoped that future researchers can examine the application of green accounting in companies/service entities that are directly related to the environment, such as coal companies, petroleum companies, textile companies, and others.

### **REFERENCES**

- Agustina, C., & Tarigan, J. (2016). Perilaku Pemilik Atas Isu Manajemen Lingkungan Dilihat Dari Sektor, Regional dan Ukuran Perusahaan. *Business Accounting Review*, 4.
- Aniela, Y. (2012). Peran Akuntansi Lingkungan Dalam Meningkatkan Kinerja Lingkungan Dan Kinerja Keuangan Perusahaan. *Berkala Ilmiah Mahasiswa Akuntansi*, 1(1). <http://jurnal.wima.ac.id/index.php/BIMA/article/view/24>
- Ashari, M. H., & Anggoro, Y. (2020). Implementation of Green Accounting in Business Sustainability at Public Hospitals in Malang Raya. *International Journal of Multicultural and Multireligious Understanding*, 7(10), 391. <https://doi.org/10.18415/ijmmu.v7i10.2102>
- Ashari, M. H., & Anggoro, Y. (2021). How is the implementation of green accounting in public hospital? *Journal of Islamic Accounting and Finance Research*, 3(1), 131-154. <https://doi.org/10.21580/jiafr.2021.3.1.7516>
- Astuti, N. (2012). 198-Article Text-389-1-10-20131008. PERMANA.
- Bewley, K., & Li, Y. (2000). Disclosure of environmental information by Canadian manufacturing companies: A voluntary disclosure perspective.
- Fatwandi, Handajani, L., & Firiah, N. (2016). Voluntary Report Berbasis Green Accounting. *Jurnal Akuntansi Multiparadigma*.
- Hotimah, A. H. (2019). Analisis Penerapan Akuntansi Biaya Lingkungan Sebagai Pertanggungjawaban Sosial Di Rumah Sakit DR.H Abdul Moeloek Provinsi Lampung.
- Indrawati, N. (2009). Pengungkapan Corporate Social Responsibility (CSR) Dalam Annual Report Serta Pengaruh Political Visibility Dan Economic Performance. *Pekbis Jurnal*, 1, 1-11.
- Indrawati, N. M., & Intan, R. (2018). Analisis Penerapan Akuntansi Lingkungan Pada Badan Rumah Sakit Umum Daerah (BRSUD) Tabanan. *KRISNA Kumpulan Riset Akuntansi*.
- Intan Berlianawati, D., Nurabiah, & Ridhawati, R. (2024). Exploring The Mind of Gen Z: Deciphering E-wallet Adoption Through The Lens of TPB Theory. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 19(1). <https://doi.org/10.24843/JIAB.2024.v19.i01.p09>
- Jahamani, Y. F. (2003). Green Accounting in Developing Countries: The Case of U.A.E. and Jordan.