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Analysis of Environmental Accounting Application of Waste Management Operational Costs at RSU Gmim Kalooran Amurang

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A B S T R A C T
Environmental crises or problems are an important focus that must be considered immediately considering the poor management of this waste has a real impact on the environment. Living things in this case humans play a role in pollution of the environment, but the main characters in pollution are manufacturing companies and perhaps many more profit and non-profit organizations that are directly involved in environmental pollution. The purpose of this study was to find out what the application of environmental accounting was in waste management at RSU GMIM Kalooran Amurang. This research is a descriptive qualitative research type. Descriptive research is research that is directed to provide symptoms, facts or events systematically and accurately, regarding the characteristics of a particular population or area. The results showed that RSU GMIM Kalooran Amurang in carrying out the waste management process was good but RSU GMIM Kalooran Amurang had not implemented environmental accounting properly because they had not disclosed the elements of costs in detail about waste management in their cost reports.

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INTRODUCTION

In Indonesia, crises or environmental problems are an important focus that must be thought about immediately considering the poor management of this waste has a real impact on the environment. Living things, in this case humans, play a role in polluting the environment, but the main players in pollution are manufacturing companies and probably many profit and non-profit organizations that are directly involved in environmental pollution. In this case what is meant is that the main figures in the waste generator are required to respond to this environmental problem seriously not only by sticking posters about waste control but companies and organizations must implement it into the accounting system. The Indonesian government also supports protecting, protecting and caring for the environment by issuing law number 32 of 2009 concerning environmental protection and management and law number 25 of 2007 concerning investment.

This means that the law becomes a clear legal and regulatory basis for companies to pay attention to the surrounding environment. The application of environmental accounting to the operational costs of waste management is the main focus of this research. Environmental damage and environmental pollution should be of particular concern to the government and existing companies. Environmental damage is caused by several factors, the first factor is natural factors such as floods, landslides, tsunamis and other natural disasters. The second factor is a factor that is intentional or the role of humans themselves, for example, illegal logging, indiscriminate waste disposal and probably many other things. Environmental damage caused by nature is not directly predictable. However, the damage caused by human hands is intentional. Damage caused by humans themselves are required to be responsible for the consequences. One of them is a profit-producing service organization, namely the hospital. Hospitals are service companies whose services are provided by medical personnel such as doctors, nurses and other health professionals. Prevention, detection and even management of failures due to environmental damage must be prioritized. Therefore researchers are interested in examining how the application of environmental accounting to operational costs in waste management.

RSU GMIM Kalooran Amurang is the focus of this research, all medical and non-medical activities mostly produce medical and non-medical waste. Researchers are interested in conducting research at RSU GMIM Kalooran Amurang because there are issues and phenomena at this hospital, it is suspected that there is no accounting system that regulates in detail the waste management reporting process. Hospitals providing services engaged in the health sector directly have a positive impact on humans and vice versa have a negative role for humans in terms of waste that pollutes the environment. Medical and non-medical waste generated by hospitals must be controlled with the aim that environmental pollution can be controlled. This is of course a problem in financial reporting that users of financial information should be aware of. With this phenomenon related to environmental accounting, this made researchers conduct research at RSU GMIM Kalooran Amurang and want

to find out what the process of implementing environmental accounting is like by the hospital.

THEORETICAL REVIEW

Accounting

According to the Accounting Institute of Certified Public Accountants (AICPA) accounting is an art of recording, classifying and summarizing in a significant way and in terms of money, transactions and important events of a financial nature, and interpreting the results (Siallagan 2020: 3). Accounting is stated as the corporate language used to provide information in the form of financial data used as a basis for decision making. So accounting is a series of activities in the process of financial management in an organization or company and can be used for making decisions for that organization or company. (Kartono and Sudarman 2019:4)

Management Accounting

Management accounting is the process of identifying, measuring, accumulating, preparing, analyzing, interpreting and communicating economic events that are used by management (people responsible for company operations) to carry out planning, controlling, decision making, and assessment of organizational or company performance. (Firmansyah, et al. 2020:1).

Environmental Accounting

The United States Environmental Protection Agency explains that the term environmental accounting is divided into two main dimensions. First, environmental accounting is a cost that directly impacts the company as a whole. Second, environmental accounting also includes individual, societal and environmental costs of a company that cannot be accounted for. (Ikhsan 2009:14) Environmental accounting is defined as prevention, reduction and or avoidance of impacts on the environment, moving from several opportunities, starting from repairing back events that have resulted in disasters for these activities. (Ikhsan 2009:26)

Waste and Governing Rules

Hospital waste is all waste generated from hospital activities in the form of solid, liquid, paste (gel) or gas which can contain pathogenic microorganisms that are infectious, toxic chemicals, and some are radioactive. Hospital waste tends to be infectious and toxic chemicals that can affect human health and worsen environmental sustainability if not managed properly. There are two types of hospital waste, namely: (Ministry of Health 2018:90).

1. Solid Waste Hospital solid waste is all hospital waste in solid form due to hospital activities consisting of solid medical and non-medical waste (Decree of the Minister of Health R.I. No.1204/MENKES/SK/X/2004), namely:

a) Non-medical waste is solid waste generated from non-medical activities originating from kitchens, offices, parks and yards which can be reused if there is technology. Store it in a black plastic bin
b) Solid medical waste is solid waste consisting of: Medical solid waste can be managed using an incinerator. An incinerator is a waste burner that is operated using a certain temperature combustion technology, so that waste can be completely burned down to dust. Incinerator is a special tool resembling a furnace that is used to burn solid waste at high temperatures. The solid wastes are then put into an incinerator and burned for two hours at a temperature of 1,200 degrees Celsius and consume 30 liters of kerosene each time they are burned.

2. Liquid Waste Hospital liquid waste is all waste water including feces originating from hospital activities, which may contain microorganisms that are toxic, and radioactive and blood which are harmful to health. Handling it through WWTP (Wastewater Treatment Plant). Wastewater Treatment Plant (WWTP) is a water structure that functions to treat waste water originating from activities in the health service facility. One of the WWTP systems that has been widely used in several health care facilities is the WWTP with an aerobic anaerobic biofilter system.

Environmental Costs

Environmental costs are both monetary and non-monetary impacts that must be borne as a result of activities that affect environmental quality (Ikhsan 2009:3). Environmental costs can be called the cost of quality (environmental quality costs). Costs incurred due to poor environmental quality or poor environmental quality may occur. Environmental costs relate to the creation, detection, repair and prevention of environmental degradation. (Hansen & Mowen 2011:413). An environmental cost report is essential if an organization is serious about improving its environmental performance and controlling its environmental costs. A good first step is a report that breaks down environmental costs by category. Reporting by category gives two results: (1) the impact of environmental costs on company profitability. (2) the relative amount spent for each category. The cost report also provides information related to the relative distribution of environmental costs. Of the total environmental costs, only 20 percent comes from the prevention and detection category. Meanwhile, 80 percent of environmental costs are failure costs, namely costs incurred due to poor environmental performance. (Hansen & Mowen 2011:417).

Stages of Allocation of Environmental Management Costs

In the process of allocating environmental management costs, it is necessary to plan the allocation stages so that they are systematically arranged and presented correctly and accurately. Based on the statement of financial accounting standards No. 33 (Revised 2011) concerning General Mining Accounting issued by the Indonesian Accounting Association (IAI), which

describes accounting standards in environmental management including: 1. Recognition and measurement, 2. Presentation, 3. Disclosure. Then it is developed again and refers to previous research, and the stages of environmental cost allocation are as follows: (1) Identification, (2) Measurement, (3) Recognition, (4) Presentation, and (5) Disclosure. Anni Safitri and Fushilat Sari (2022:5)

METHODOLOGY

Types of Research

This research is a type of qualitative research. This research uses a descriptive approach, which is research that is directed to provide symptoms, facts or events in a systematic and accurate manner, regarding the characteristics of a particular population or area. In descriptive research, it tends not to need to look for or explain mutual relationships and test hypotheses (Hardani 2020:54).

Place and Time of Research

This research was conducted at RSU GMIM Kalooran Amurang, neighborhood 5, Buyungon, South Minahasa. The time of research starts from July to August 2022.

Types, Sources and Data Collection Methods

1. Types of Data
   a. Qualitative data is data expressed in the form of an overview regarding activities in cost management as well as the results of interviews and observations made regarding the application of environmental accounting in the form of identification, recognition, measurement, presentation and disclosure.
   b. Quantitative Data used in this research is data regarding the amount of costs in waste management, this data is obtained from the results of documentation.

2. Data Source
   a. Primary data, in this study primary data is data obtained from the source by measuring, self-counting in the form of questionnaires, observations, interviews and others. (Hardani 2020:247)
   b. Secondary data, in this study secondary data is data obtained indirectly from other people, offices in the form of reports, profiles, manuals, or breastfeeding. (Hardani 2020:247)

3. Method of Collecting Data
   a. Interview
      An interview is an oral question and answer between two or more people directly or a conversation with a specific purpose (Hardani 2020:137). The interview that will be conducted is by preparing complete and detailed questions to be answered by the respondent. Interviews

were conducted with Natalia Umboh as acting sub-section of accounting and Mr. Refly Najoan as head of installation and infrastructure at RSU GMIM Kalooran Amurang which concerns waste management and costs incurred.

b. Observation
Observation is a technique or method of systematically collecting data on research objects, both directly and indirectly (Hardani 2020: 125). Researchers made observations of companies to understand the process of implementing environmental accounting and waste management in detail. This was done with the aim of facilitating the research process on how to apply the environmental accounting process in waste management.

c. Documentation
The documentation method means how to collect data by recording existing data (Hardani 2020:149). Documentation is done by looking at the existing document records in the company. The data needed in this study is the cost of waste management and profit and loss statements.

RESULTS

Waste Management Process

Medical activities that occur in the hospital certainly produce waste according to the results of an interview with Mr. Refly Najoan as the Head of the Facilities and Infrastructure Installation: "GMIM Kalooran Amurang General Hospital produces liquid waste and solid waste. The liquid waste includes nutrition, surgery and rooms including those in the waslenan, namely liquid waste. The liquid waste enters the WWTP, as well as solid waste which is divided into medical and non-medical waste. The non-medical waste is divided into food waste, from trees (leaves), aqua glass, namely non-medical waste. There are also several sections for medical waste, especially for solid medical waste, namely syringes and the like such as infusion bottles and also soft medical waste such as special fluids for cleaning the bodies of patients.

1. Solid Waste
   a) Non-medical solid waste, non-medical waste identified in the research process is waste originating from consumers, fallen leaves from trees and hospital operational equipment. The process of managing non-medical waste is carried out by means of management in general, namely collecting waste at the hospital's operational waste disposal site, then the hospital cooperates with a third party. The non-medical solid waste management stage is carried out by a third party by taking the waste that has been collected and taken to the final disposal site for processing. Then also when there is light waste, the hospital will burn it.
   b) Medical solid waste, medical waste identified in the research process is the result of medical activities from hospitals, namely, syringe waste, infusion waste, medical glove waste, and others. The process of managing this medical solid waste is carried out by collecting it to a temporary disposal site for the hospital and then a third party working

with the hospital as the one responsible for carrying out the management process at the final disposal site. This is in accordance with the results of an interview with Mr. Refly Najoan as the Head of the Facilities and Infrastructure Installation: "Medical solid waste, after carrying out medical activities, medical waste is put in a special place and under the TPS and in collaboration with third parties."

2. Liquid Waste

Medical liquid waste, according to the results of an interview with Mr. Refly Najoan as the Head of the Facilities and Infrastructure Installation: "the result of medical activities carried out in various rooms such as the lab room, nutrition room, surgery, treatment rooms and patient bath water. Liquid waste related to medical waste, after carrying out medical activities, is then discharged into the WWTP channel and will flow to the CP tank and then be managed by the WWTP." Then the water that has been processed in the WWTP is then discharged into the irrigation canals.

Methods and Constraints in Waste Management

Waste management methods must be in accordance with the standards applied, whether standards based on the government or standards based on non-governmental organizations. The waste management method aims to regulate the processes of identification, management and disposal of waste properly and correctly as well as effectively and efficiently. RSU GMIM Kalooran Amurang applies a simple method quoted from the results of an interview with Mr. Refly Najoan as the Head of Facilities and Infrastructure Installation: Because the hospital has been accredited in 2019. So you have to take care of things that will happen to the environment. For medical solid waste, environmental prevention is carried out by: 1. How to collect waste (landfills), 2. Segregation of waste, 3. Then take it to a hospital TPS. Liquid waste, control is carried out in each room regarding the irrigation of liquid waste disposal, then the liquid waste flows into the WWTP irrigation canal and is then processed by IPAL.

Meanwhile, non-medical waste uses the services of freelance workers as a step in cleaning the environment around the hospital. In waste management, of course, it is carried out technically and non-technically which of course involves humans, machines and so on. Waste management is carried out with the aim that the environment around business activities in the provision of services and non-services is not polluted or interferes with other environmental activities. Waste management also has problems, possibly the occurrence of human errors or technical errors that may be caused by non-compliance with the application of operational standards in that field. The consequences of poor waste management have an impact on the company's financial side and most importantly the impact on the surrounding environment. RSU GMIM Kalooran Amurang has very specific problems in managing its waste, as evidenced by the results of an interview with Mr. Refly Najoan as the Head of Facilities and Infrastructure Installation: medical collected in medical waste."

Costs and Assets in Waste Management

1. Cost in Waste Management

Identification of waste management costs is very necessary with the aim of facilitating the classification of costs in financial reports or waste management cost items. RSU GMIM Kalooran Amurang in identifying costs for waste management was explained by Natalia Umboh as Plt. Sub-section of Accounting: "At RSU GMIM Kalooran Amurang in identifying cost elements, namely maintenance costs for water and electricity installations for waste management and waste transportation costs". Recognition of waste management costs is very necessary to find out a financial transaction that will be recorded in the recording system. Kalooran Amurang General Hospital in acknowledging these fee transactions uses an accrual basis system in accordance with the results of an interview with Natalia Umboh as Plt.

Subsection of Accounting: "For Kalooran Amurang General Hospital, it uses an accrual basis system, so if there is direct financing it is used as financing." Presentation relates to the issue of how to present financial information that will be presented in the financial statements. Kalooran Amurang General Hospital in presenting the report is in accordance with the results of an interview with Natalia Umboh as Plt. Sub-section of Accounting: "Recording of waste costs is included in the general and administrative expense sub-account and included in the cost of medical waste disposal, except for WWTP is included in the IPAL maintenance sub-section".

2. Waste Management Assets

Assets in waste management are needed by being used as infrastructure to support waste management. Based on the results of observations made regarding the waste management process, it was found that various assets were involved in terms of management:

a. Wastewater Treatment Plant (WWTP)
b. WWTP water pool (as an experiment)
c. Medical solid waste incinerator (non-functioning)
d. Medical and non-medical solid waste bins
e. Temporary disposal site for solid waste

DISCUSSIONS

Identification

1. Prevention costs. In identifying the costs of preventing these costs for activities carried out to prevent the production of waste and/or waste that can damage the environment. Within the scope of the hospital area, the prevention costs referred to are:
   a. Evaluate and select tools for pollution control.
   b. Design prevention processes. (poster or environmental prevention campaign process).
   c. Designing products in environmental prevention.
   d. Carry out environmental prevention studies.
   e. Auditing environmental risks.

f. Develop an environmental management system.
g. Recycle existing waste or garbage.

Based on the cost report published by RSU GMIM Kalooran Amurang in identifying prevention costs, theoretically not identified was included. However, it is identified as a whole or as a whole, namely combining all elements of the medical prevention costs into the cost of destroying medical waste.

2. Detection costs are costs for activities carried out to determine whether products, processes and other activities in the company meet applicable environmental standards or not. Within the scope of the hospital costs incurred based on detection activities include:
   a. Audit environmental activities.
   b. Inspect products and processes.
   c. Develop environmental performance measures.
   d. Test for contamination.
   e. Verify environmental and supplier performance.
   f. Measuring the level of pollution.

Detection costs in the cost report loaded by RSU GMIM Kalooran Amurang, detection costs are not identified in theory that are loaded. However, it is identified as a whole, namely by identifying all the elements of the detection cost to become the cost of destroying medical waste.

3. Internal failure costs (environmental internal failure costs) are costs incurred to eliminate and manage the resulting pollution or waste. Internal failure costs include:
   a. Operate pollution control equipment.
   b. Process and dispose of toxic waste.
   c. Maintain pollution equipment.
   d. Obtain a facility license to produce waste.
   e. Recycle leftover materials.

Internal failure costs in the cost report published by RSU GMIM Kalooran Amurang, internal failure costs are not identified based on the published theory. However, it is identified as a whole, namely by identifying all elements of the cost of internal failure to become the cost of destroying medical waste.

4. External failure costs are costs for activities carried out after releasing waste or garbage into the environment. Within the scope of the hospital activities that occur are:
   a. Cleaning polluted irrigation canals
   b. Settle personal accident claims (related to the environment).
   c. Lost sales due to poor environmental reputation.

d. Using raw materials and electricity inefficiently.
e. Receiving medical treatment due to air pollution.
f. Loss of jobs due to pollution.
g. Damage to the ecosystem due to waste disposal.

External failure costs in the cost report published by RSU GMIM Kalooran Amurang are not identified based on the published theory. However, it is identified as a whole by identifying all elements of external failure costs to become medical waste disposal costs. In practice, the management fee for GMIM Kalooran Amurang General Hospital is based on costs incurred or paid with the aim of providing quality service to the surrounding environment. The cost report for GMIM Kalooran Amurang General Hospital shows that environmental costs are identified in general, that is, GMIM Kalooran Amurang General Hospital has combined all elements of medical management costs into medical waste disposal costs. Whereas for the cost of managing medical liquid waste using a wastewater treatment plant (WWTP) based on the profit and loss report shows that the cost of managing medical liquid waste is identified as the cost of maintaining the building/yard, Then for the identification of non-medical waste management costs, identified labor costs and also the cost of transporting waste by third parties. Then identified the cost of transportation services, disposal of medical waste and also identified a tax fee of 10% of the total cost of services for transportation and disposal of medical waste.

Recognition

In environmental accounting related to the recognition stage is very important because it can indicate whether the hospital recognizes costs or not. Acknowledgment will affect the financial statements, because it relates to the problem of transactions that will be recorded or not into the recording system. GMIM Hospital Kalooran Amurang has costs incurred in waste management, theoretically the hospital should admit in its cost report the costs of environmental prevention, environmental detection costs, internal failure costs and external failure costs. However, in the recognition made by RSU GMIM Kalooran Amurang in the cost report which contains the recognition of costs carried out in its entirety, no detailed cost elements are recognized in the cost report.

In the profit and loss statement, the cost of treating the medical liquid waste is recognized, namely the maintenance of a wastewater treatment plant, which is recognized as the cost of maintaining the building/yard in the income statement. Whereas medical solid waste is recognized in the profit and loss statement as medical waste disposal costs, then there is recognition of costs for working with third parties in distributing waste to landfills and waste management that has been provided by the government, namely waste transportation costs which are recognized in the income statement. , then recognized in the profit and loss statement as general and administrative expenses, in recognizing these costs using the accrual basis recognition method because the financing process will be recognized immediately as an expense.

Table 1. Comparison of Cost Recognition According to the Theory of Hansen, Mowen and RSU GMIM Kalooran Amurang

Cost Recognition According to Hansen and Mowen	Recognition of RSU GMIM Kalooran Amurang Costs
a. Prevention costs b. Detection fee c. Internal failure costs d. External failure costs	a. Building/yard maintenance costs b. Cost of disposing of medical waste c. Garbage collection fee

Measurement

Environmental accounting obliges to measure costs in waste management with the aim of being able to show financial and operational needs. RSU GMIM Kalooran Amurang measures these costs based on the previous period's budget realization reference and uses the Rupiah currency unit.

Presentation

In environmental accounting, the presentation stage is an important stage related to the issue of what kind of presentation of financial information will be presented in the financial statements. GMIM Hospital Kalooran Amurang has not presented detailed waste management costs, not all of the elements of waste management costs are included in the cost report. Presentation of the costs incurred as a result of waste management is inserted in the sub-accounts in the report. The hospital has provided financial information related to waste management carried out in operational activities and has prepared financial reports in accordance with general accounting standards. However, the presentation of GMIM Kalooran Amurang Hospital in relation to environmental accounting is not appropriate because there are no financial reports that are detailed and related to waste management and there is still an element of costs that is presented as a whole.

Disclosure

RSU GMIM Kalooran Amurang has not disclosed the cost elements specifically regarding waste management in their cost reports, this is evidenced by the hospital not defining in detail the elements of waste management costs in the cost report, but the cost report has been presented to the financial statements in general, what is meant is costs related to waste management in theory such as prevention costs, detection costs, internal failure costs and external failure costs. Meanwhile, in general RSU GMIM Kalooran Amurang must disclose THL employee wages, tax costs, cooperation costs with third parties must be classified or disclosed in detail. RSU GMIM Kalooran Amurang is required to explain, disclose and even identify costs related to waste management in detail or in detail in a cost report or other financial reports. In this case the disclosure of waste management costs must be more transparent in financial reports with the aim of being socially responsible.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Environmental crises or problems are an important focus that must be considered immediately considering the poor management of this waste has a real impact on the environment. Living things in this case humans play a role in pollution of the environment, but the main characters in pollution are manufacturing companies and perhaps many more profit and non-profit organizations that are directly involved in environmental pollution. The purpose of this study was to find out what the application of environmental accounting was in waste management at RSU GMIM Kalooran Amurang. This research is a descriptive qualitative research type. Descriptive research is research that is directed to provide symptoms, facts or events systematically and accurately, regarding the characteristics of a particular population or area. The results showed that RSU GMIM Kalooran Amurang in carrying out the waste management process was good but RSU GMIM Kalooran Amurang had not implemented environmental accounting properly because they had not disclosed the elements of costs in detail about waste management in their cost reports.

RSU GMIM Kalooran Amurang is the focus of this research, all medical and non-medical activities mostly produce medical and non-medical waste. Researchers are interested in conducting research at RSU GMIM Kalooran Amurang because there are issues and phenomena at this hospital, it is suspected that there is no accounting system that regulates in detail the waste management reporting process. Hospitals providing services engaged in the health sector directly have a positive impact on humans and vice versa have a negative role for humans in terms of waste that pollutes the environment. Medical and non-medical waste generated by hospitals must be controlled with the aim that environmental pollution can be controlled. This is of course a problem in financial reporting that users of financial information should be aware of. With this phenomenon related to environmental accounting, this made researchers conduct research at RSU GMIM Kalooran Amurang and want to find out what the process of implementing environmental accounting is like by the hospital.

1. RSU GMIM Kalooran Amurang in carrying out the waste management process has been good, starting from the process of collecting solid waste and managing liquid waste to the process of destroying waste that has been carried out properly as a sense of social responsibility to the environment and society.
2. RSU GMIM Kalooran Amurang has not implemented environmental accounting properly because it has not disclosed the detailed cost elements of waste management in their cost reports, this is evidenced by the hospital not defining in detail the elements of waste management costs in the cost report.

Recommendations

1. RSU GMIM Kalooran Amurang is expected to identify cost elements related to waste management in the cost report to be classified in detail so that all costs are presented and disclosed in detail.
2. RSU GMIM Kalooran Amurang should make detailed financial reports relating to environmental accounting, it is hoped that this will be an initial description in making decisions related to operational waste management activities that involve costs or financial transactions that will occur.
3. It is hoped that further researchers related to environmental accounting can be discussed in detail

FURTHER STUDY

Prevention, detection and even management of failures due to environmental damage must be prioritized. Therefore researchers are interested in examining how the application of environmental accounting to operational costs in waste management. Meanwhile, non-medical waste uses the services of freelance workers as a step in cleaning the environment around the hospital. In waste management, of course, it is carried out technically and non-technically which of course involves humans, machines and so on.

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