

Analysis of The Application of Environmental Cost Accounting in Waste Management at Aisyiyah St. Khadijah Pinrang Hospital

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ABSTRACT

Environmental accounting is a branch of accounting that focuses on recording, managing, and reporting the environmental impacts of a company's operational activities. This includes information related to the management of costs associated with waste treatment, energy use, and other natural resource consumption. Environmental accounting also plays an important role in ensuring transparency to external stakeholders, such as the government and the public, allowing organizations to demonstrate their commitment to sustainability and compliance with environmental regulations. This study aims to examine the implementation of environmental cost accounting and waste management practices at RSU Aisyiyah St. Khadijah Pinrang.

This research employs a descriptive approach with a qualitative research design. Data were collected through three methods: observation, interviews, and documentation. The data analysis techniques used in this study include data reduction, data presentation, and data verification.

The findings of this study indicate that RSU Aisyiyah St. Khadijah Pinrang has not yet implemented environmental cost accounting in accordance with the indicators used in this research, which include control costs, prevention costs, cleaning costs, and environmental revenue. However, the hospital's waste management practices demonstrate good performance and comply with MKLH Regulation No. 16 of 2016. The hospital has managed its waste according to key indicators of waste management, such as the separation of medical and non-medical waste, the separation of infectious and non-infectious waste, clean water management, and staff education related to hospital waste.

Keywords: Environmental Accounting, Waste Management

INTRODUCTION

Environmental accounting is a branch of accounting that focuses on recording, reporting, and managing information related to the environmental impacts of a company's activities. Its primary aim is to provide comprehensive information regarding environmental costs and benefits, as well as to ensure that companies comply with existing environmental regulations. In his book, Ahmad Fauzi explains that environmental accounting seeks to identify, measure, and report information on environmental impacts, while ensuring transparency regarding environmental costs and benefits and adherence to environmental regulations.¹

¹Djaeni Mulyadi. *Environmental Accounting* (2nd ed.). Jakarta: Salemba Empat, 2016, p. 91.

Waste management is a crucial element of environmental accounting, aimed at ensuring operational efficiency and compliance with environmental regulations. This process includes identifying various types of waste—such as solid, liquid, gaseous, and hazardous waste—followed by subsequent stages such as safe collection and storage. In addition, waste processing, including recycling and other treatment methods, is intended to reduce waste volume and recover materials that can still be utilized. Final disposal is carried out in accordance with environmental standards to minimize negative impacts.

The Law of the Republic of Indonesia No. 32 of 2009 concerning Environmental Protection and Management establishes a comprehensive legal framework for safeguarding and managing the environment. This law regulates the fundamental principles of environmental protection, including waste management, environmental impact monitoring, and community participation in preserving natural resources. Its objective is to create a healthy and sustainable environment for future generations.²

Financial Accounting Standards (PSAK) relevant to environmental management, such as PSAK No. 1 and PSAK No. 33, require entities to disclose information related to the environmental impacts of their operations in their financial statements. These standards promote transparency and accountability, ensuring that companies consider environmental aspects in accounting decision-making, including the management of fixed assets and the disclosure of sustainability-related risks.³

RSU Aisyiyah Sitti Khadijah Pinrang is a general hospital managed by the Aisyiyah organization and is located in Pinrang Regency, South Sulawesi. The hospital is committed to providing quality healthcare services to the community, guided by Islamic principles and humanitarian values. As a healthcare institution offering both general and specialized medical services, RSU Aisyiyah Sitti Khadijah also pays attention to sustainability aspects in its operations, particularly in the management of medical waste.

Based on this background, the researcher intends to conduct a further study to examine whether RSU Aisyiyah Sitti Khadijah Pinrang has implemented environmental accounting in 2024. Therefore, the researcher has chosen the title: “Analysis of the Implementation of Environmental Cost Accounting in Waste Management at RSU Aisyiyah St. Khadijah Pinrang.”

METHOD

The research method used in this study is a qualitative method with a field research approach and a descriptive research design. Field research refers to a type of study in which the object of investigation involves phenomena or events occurring within an organization.⁴

The location of this research is RSU Aisyiyah St. Khadijah, situated at Jl. A. Abdullah No. 1, Rw. 3, Jaya, Watang Sawitto District, Pinrang Regency, South Sulawesi Province. The focus of this study is to analyze the implementation of environmental accounting at RSU Aisyiyah St. Khadijah by examining three main indicators: (1) the amount of waste generated, (2) the amount of waste processed, and (3) the amount of waste disposed of. These indicators are used to assess the effectiveness of the hospital's waste management and its impact on the environment.

RESULTS

1. General Overview of RSU Aisyiyah St. Khadijah Pinrang

RSU Aisyiyah St. Khadijah Pinrang was established as a healthcare facility that not only focuses on commercial aspects but also carries social and religious functions. The management of the hospital has been developed through collaboration with various stakeholders, particularly the Pinrang Regency Government, with a strong commitment to providing high-quality healthcare services grounded in religious values. The organizational structure of RSU Aisyiyah St. Khadijah Pinrang is arranged systematically to support optimal healthcare delivery. The hospital employs 152 staff members, consisting of medical personnel, nurses, paramedics, and non-medical staff. All organizational components work together to ensure the quality of services provided to patients. The

² Law of the Republic of Indonesia No. 32 of 2009 on Environmental Protection and Management

³ Financial Accounting Standards (PSAK) No. 1 and No. 33

⁴ Sugiyono. *Quantitative, Qualitative, and R&D Research Methods*. Alfabeta, 2021, p. 224.

hospital occupies a land area of 2,028 m², comprising treatment rooms, maternity units, and other supporting facilities. The availability of clean water is supplied by the regional water company (PDAM) and electric pumps, while electricity needs are distributed according to unit requirements such as VIP rooms, maternity units, nursing units, and the operating theater.

2. Implementation of Environmental Cost Accounting at RSU Aisyiyah St. Khadijah Pinrang

The implementation of environmental cost accounting in the hospital involves the recording and reporting of costs arising from the management of environmental impacts, such as waste, energy use, and other resource consumption. This practice is essential to ensure that the hospital complies with environmental accounting regulations and manages its resources more efficiently. Based on interviews conducted with the finance, administrative, and medical departments, it was found that:

- a. The hospital does not yet have a specific environmental cost accounting report, such as reports on control costs, prevention costs, sanitation costs, or environmental income.
- b. The hospital only maintains invoices related to medical waste management, which is outsourced to a third-party service provider.
- c. Challenges encountered include the absence of a standardized environmental accounting model within the hospital's internal system.
- d. Although the hospital has established guidelines related to environmental management, their implementation has not been optimal.

These findings indicate that environmental cost accounting has not been fully implemented according to the required indicators, resulting in environmental-related costs being recorded in general expense accounts without separate classification in the financial statements. RSU Aisyiyah Siti Khadijah Pinrang ensures compliance with regulations by following existing guidelines, including SPU and budgeting procedures that adhere to established standards. However, some shortcomings remain in its implementation, such as suboptimal monitoring and evaluation.

Although environmental policies at RSU Aisyiyah Siti Khadijah Pinrang are in place and functioning, their effectiveness still needs improvement. There is an awareness within the institution that these policies must be continuously reviewed and refined, particularly in terms of increasing staff awareness and ensuring more effective implementation of environmental management practices.

3. Waste Management at RSU Aisyiyah St. Khadijah Pinrang

Waste management in hospitals involves how the facility handles various types of waste, both medical and non-medical, to prevent negative impacts on the environment and public health. Waste management is carried out in accordance with key indicators, including the management of medical and non-medical waste, the separation of infectious and non-infectious waste, clean water management, and employee training related to environmental issues.

Hospital waste management includes the segregation, storage, and disposal of both medical and non-medical waste. The findings of this study indicate that:

a. Medical and Non-Medical Waste

1. Medical waste is separated from non-medical waste at the service unit level.
2. Medical waste is sorted according to type and then stored in the hazardous waste temporary storage area (TPS Limbah B3). Medical waste is transported by a third-party provider, PT Arah (Makassar), two to three times per month. Non-medical waste is transported to the municipal landfill (TPA) and processed by the local environmental agency.

b. Waste Segregation

1. The separation of infectious and non-infectious waste has been implemented effectively.
2. Sharp objects are placed in designated safety boxes.
3. Color-coded and labeled waste bins are available in all rooms.

c. **Water and Energy Management**

1. Clean water and wastewater management refers to the Ministry of Health Environmental Regulation No. 16 of 2016
2. The hospital has a Wastewater Treatment Plant (WWTP/IPAL) that is regularly maintained and monitored.
3. Preventive maintenance efforts are conducted to avoid leaks and contamination between clean water and wastewater.

d. **Staff Training**

1. Specific environmental training programs are not yet available.
2. New employees receive basic orientation regarding waste segregation and handling procedures.

DISCUSSION

Environmental Cost Accounting Implementation

Environmental accounting focuses on recording and reporting costs related to environmental impacts, such as waste management, energy consumption, fuel usage, and other resource utilization. Based on the environmental accounting indicators at RSU Aisyiyah St. Khadijah Pinrang, the hospital has not yet implemented environmental accounting components such as control costs, prevention costs, cleaning costs, and environmental revenue costs.

In practice, although RSU Aisyiyah St. Khadijah Pinrang has begun recording certain environmental-related expenses, the existing system is not yet fully integrated. The hospital needs to develop a more advanced system to monitor and report environmental costs associated with its operations. This aligns with environmental cost theory, which emphasizes the importance of organizations identifying, measuring, and managing costs related to their environmental impacts. The hospital should also view the implementation of environmental accounting as a means to achieve cost efficiency, which in turn can enhance sustainability and overall financial performance.

The findings indicate that the hospital has not fully implemented environmental cost accounting. The accounting information system remains focused on conventional financial accounting without segregating environmental costs. The lack of implementation is attributed to the absence of an established environmental accounting model, limited human resources, and insufficient internal supervision.

Waste Management

Waste management in hospitals, such as that carried out at RSU Aisyiyah St. Khadijah Pinrang, is an essential practice that significantly impacts public health and the environment. Waste management at RSU Aisyiyah St. Khadijah Pinrang has been implemented in accordance with applicable regulations as well as key waste management indicators, including the handling of medical and non-medical waste, the separation of infectious and non-infectious waste, clean water management, and employee training related to environmental issues. Sri Wahyuni Asnoni from the environmental health department stated that the hospital refers to the Ministry of Health and Environmental Regulation (Menteri Kesehatan Lingkungan Hidup) No. 16 of 2016, which governs the management of treated wastewater. By adhering to this regulation, RSU Aisyiyah demonstrates its commitment to reducing the negative impacts of both liquid and solid waste on the environment.

- a. Waste management at RSU Aisyiyah St. Khadijah Pinrang aligns with the required indicators, namely:

The separation of medical and non-medical waste is carried out effectively.

- b. Liquid waste management complies with government regulations.
- c. The Wastewater Treatment Plant (IPAL) functions optimally and is monitored daily.
- d. However, the aspect of staff training still requires improvement.

Overall, the technical aspects of waste management are well implemented, but environmental accounting has not yet been integrated to fully support sustainability efforts.

The waste management practices at RSUD Aisyiyah St. Khadijah Pinrang reflect a strong commitment to protecting public health and the environment. By applying effective waste management principles and engaging various stakeholders, the hospital strives to achieve sustainability in its operations. Nevertheless, challenges remain, particularly in ensuring that all waste management components operate optimally and align with sustainability principles. Continuous efforts are required to improve these practices, including staff training, regular evaluations, and active engagement with the community and authorities to achieve better waste management outcomes.

This discussion aligns with the findings of a study conducted by Andi Ayu Frihatni, which highlights corporate social responsibility toward society and the environment. CSR theory emphasizes that organizations should not only focus on economic aspects but must also consider the social and environmental impacts of their operational activities.

CONCLUSION

Based on the results of the research and discussion, the following conclusions can be drawn:

- A. The findings indicate that RSUD Aisyiyah St. Khadijah Pinrang has not yet implemented environmental cost accounting in accordance with the required indicators, namely control costs, prevention costs, cleaning costs, and environmental revenue costs.
- B. Waste management at RSUD Aisyiyah St. Khadijah Pinrang demonstrates good practices by adhering to MKLH Regulation No. 16 of 2016. The hospital has also managed waste in accordance with the established indicators, including the separation of medical and non-medical waste, segregation of infectious and non-infectious waste, clean water management, and staff education related to hospital waste.

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