

Environmental Accounting Treatment on Waste Management of Aisyiyah Sitti Khadijah General Hospital in Pinrang Regency

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Abstract. Environmental problems that are no longer healthy show various symptoms and environmental damage, including those caused by humans. Environmental damage caused by humans is usually caused by the company's operational activities, one of which is the hospital. The waste generated is in the form of solid waste from Hazardous and Toxic Materials (B3) and liquid. Both of these wastes if not managed properly will pollute the community environment so in this case costs are needed in handling in avoiding environmental pollution. The hospital also has a Waste Water Management Installation (IPAL) and B3 waste management with a third-party PT. BCI makes it easier for hospitals to manage waste and prevent pollution. However, environmental costs are still not specifically presented in the financial statements so the application of environmental accounting is needed. This study aims to determine the environmental accounting treatment and the suitability of the processes of identification, recognition, measurement, presentation, and disclosure of environmental accounting with existing and supportive concepts. The object of this research is Aisyiyah Sitti Khadijah General Hospital, Pinrang Regency. The data collection techniques for this research are observation, interviews, and documentation by comparing the results of interviews and documentation to determine the accounting treatment of hospital waste management by comparing it with a comparison of cost allocations based on the 2015 PSAK Basic Framework, Paragraphs 99 and 101. Informants in this study are part finance and environmental sanitation or environmental health. The data analysis technique is descriptive qualitative analysis. The results of the study have not implemented environmental accounting perfectly by the theory as evidenced by the absence of special reports regarding environmental costs, however, there are already environmental costs to prevent environmental pollution, namely prevention costs, detection costs, internal failure costs, and external failure costs. The Aisyiyah Sitti Khadijah Pinrang General Hospital has also carried out a waste management process, both solid waste and liquid waste to prevent the occurrence of an unfavorable environment. The environmental accounting treatment is by identifying costs based on Hansen and Women's theory, recognizing the costs of waste management, both solid waste and liquid waste, budgeting for building maintenance with acquisition costs and measurements that are by PSAK, namely using historical costs, presenting environmental costs in waste management in financial statements on general and administrative sub-costs, and Disclosing environmental costs specifically in the financial statements.

Keyword: accounting treatment; environmental accounting; environmental costs; environmental activities.