

Green Accounting At Hospital

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Abstract

The purpose of this research is to investigate the use of Green Accounting in medical waste management at AMC Hospital. Bandung AMC Hospital is the subject of the study. The research methodology is qualitative. According to the study's findings, the hospital's spending for medical management waste. These expenses are reported in identical accounts, and the disclosure of incurred environmental costs has yet to be published in a distinct report from the parent report. Based on the notion of green accounting, this study reveals environmental cost reports and how to quantify the costs of environmental information supplied by hospitals for medical management.

Keywords : *Green Accounting, Medical Waste, Reporting of Environmental Cost*

Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui penggunaan Green Accounting dalam pengelolaan limbah medis di Rumah Sakit AMC. Rumah Sakit AMC Bandung menjadi subjek penelitian. Metodologi penelitian adalah kualitatif. Berdasarkan temuan penelitian, pengeluaran rumah sakit untuk pengelolaan medis adalah limbah. Biaya-biaya ini dilaporkan dalam akun yang sama, dan pengungkapan biaya lingkungan hidup yang terjadi belum dipublikasikan dalam laporan yang berbeda dari laporan induk. Berdasarkan gagasan akuntansi hijau, penelitian ini mengungkap laporan biaya lingkungan dan cara mengukur biaya informasi lingkungan yang disediakan oleh rumah sakit untuk manajemen medis.

Kata Kunci : Green Accounting, Medical Waste, Pelaporan Biaya Lingkungan

1. INTRODUCTION

The implementation of the Green Hospital concept has already begun in hospitals in Indonesia. In Terawan, dkk (2022), there are several dimensions and criteria for a green hospital in Indonesia. One of the points highlighted in the dimensions and criteria of green hospitals related to the research is the environmental part related to medical waste treatment. In running their daily operations, hospitals produce considerable and dangerous medical waste. In the business world, accounting is the process of recording, classifying, summarizing, reporting, and realizing the financial data of an organization. Accounting is required by various stakeholders as a matter of consideration for economic decision-making for both internal and external parties. Classifications in the field of self-accounting are of various kinds, including financial accounting, management accountancy, cost accounting and taxation, audit of financial statements (auditing), audit, planning of information systems, internal audit, government accounting or public sector,

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and management consultancy. In response to the many environmental issues that have been raised by an organization, the concept of green accounting emerged in the field of accounting. In Mahmud (2022), the development of the concept of green accounting has actually begun to flourish since the 1970s in Europe, followed by the beginning of the expansion of research related to the issue of green accounting in the 1980s. Sean (2022) mentions green accounting relating to environmental information and environmental eco-audit systems, which is defined as the identification, tracking, implementation, and reporting of material and information on costs related to the environmental aspects of an organization. Citing from Sari (2022) in swa.co.id Green Accounting focuses on accounting and reporting information on the sacrifice of economic assets by companies at the expense of social and environmental responsibility. In its implementation, hospitals will charge for the treatment of medical wastes that are not small, and the treatment of such medical waste needs to be handled carefully. The reason for choosing the AMC Hospital as the research object is based on the medical waste generated by the hospital, which is experiencing a fairly significant increase each month. Increased medical waste can have a negative impact on the environment when hospitals do not manage the medical waste generated by their operations properly. B. Library Review

2. LITERATURE REVIEW

A. Accounting

According to Saepudin (2020), acupuncture is the art of recording, classifying, summarizing, and reporting on a transaction in such a way, systematically in terms of content, and based on generally accepted standards. It can be concluded that in accounting is a process and manages information containing economic value that will be subsequently processed into financial statements used for decision-making for stakeholders. In accounting there are stages such as recognition, measurement, presentation, and disclosure.

B. Green Accounting

The upcoming cycle of green accounting is based on the concept of the Triple Bottom Line. By John Elkington (2022) who emphasizes the 3P (People, Planet, Profit). According to Ahmad (2020) Green accounting or environmental accounting is a term related to the inclusion of environmental costs into the accounting practice of companies or government agencies.

Environmental costs are the financial and non-financial impacts to be borne as a result of activities affecting the quality of the environment.

C. Hospital

According to the World Health Organization, hospitals are an important part of the development of the health system. Nowadays, external pressures, the shortage of health systems and the shortages of the hospital sector are driving a new vision for hospitals in many parts of the world. In this vision, hospitals have a key role to play in supporting other healthcare providers and for community reach and home-based services and are essential in a well-functioning reference network.

D. Medical Waste Treatment

In the regulations concerning (Hospital Environmental Health, 2019) has already established some the quality standards that should be in the hospital environment and how medical waste treatment is handled. In addition, in (Guidelines for Management of Hospital Waste Reference, Emergency and Puskesmas Hospitals Treating Covid-19 Patients, 2020) issued by the Ministry of Health of the Republic of Indonesia.

3. RESEARCH METHOD

This research uses a kind of qualitative method research. In Surtiani & Anwar (2018) qualitative research is the collection of data on a natural background with the intention of interpreting phenomena occurring where the researcher is as a key instrument, sampling of data sources is carried out purposively and snowball, collection techniques with triangulation (combination), data analysis is inductive / qualitative, of the results of the research quality emphasizes more meaning than generalization.

4. RESULT AND DISCUSSION

Accounting is the process of identifying, quantifying, and presenting economic information so that the recipients of the information can make appropriate considerations and decisions. Green accounting is accounting that is concerned with an organization's environmental data. There is a cost treatment for completed or incurred environmental actions in green accounting, similar to conventional accounting in general.

Environmental costs can be divided into prevention costs, detection costs, internal failure costs, and external failure costs, according to Hansen and Mowen (2011). AMC Hospital's environmental costs for managing medical waste are broken out as follows:

Table 1 Classification of Hospital Medical Waste Treatment Costs AMC Hospital

| No | KHansen Dan's Cost Classification Mowen (2020) | AMC Hospital Medical Waste Management Costs |
|----|--|---|
| 1. | Prevention costs (Prevention Cost) | costs of making an Amdal |
| 2. | Cost Of Detection (Detection Cost) | costs of Laboratory Personnel Services |
| 3. | Internal Failure Costs (Internal Failure Cost) | <ul style="list-style-type: none"> - Costs for acquiring IPAL and Incinerator - Costs for transporting and processing B3 waste to third parties - Electricity costs for IPAL - Costs for the salaries of Environmental Sanitary Installation (IPL) officers |
| 4. | External Failure Costs (External Failure Cost) | AMC Hospital Medical Waste Management Costs <ul style="list-style-type: none"> - Costs for transporting B3 waste (aprons, gloves medis, masks, and surgical hats) - IPAL maintenance costs - Depreciation costs for WWTP and Incinerator |

Recognition of expenses in AMC Hospital is when the benefit has been granted and the supporting evidence for such expenses has been completed. AMC Hospital applies accrual and cash system accounting to recognizing costs. According to PP 24 Year 2005, expenditures will be recognized when there is a disbursement by the public treasury of the State/region that reduces the equity of the funds in the period of the budget year concerned and will not be recovered its payment back by AMC Hospital in measuring and assessing the costs spent using monetary units rupiah with reference to the realization of costs in the previous period and the amount of cash issued. When referring to the environmental financial reporting model, AMC Hospital adopts a normative model in which in the presentation of its financial statements, the AMC hospital does not present specifically on environmental costs for the management of medical waste. AMC Hospitals have not yet produced a separate financial report from the parent report that can provide informative and detailed explanation of any environmental cost spent on medical waste management. The disclosure of environmental costs for medical waste management in AMC Hospital is not specifically and publicly disclosed to the public, but AMC hospital continues to regularly provide reports on B3 waste information generated to the Directorate of Assessment of Performance of

Waste Management B3 and Non-Waste B3. Measurement of environmental costs at AMC Hospitals is based on historical values or the amount to be issued by the hospital for the management of medical waste. This analysis is an analysis that can be applied by AMC Hospital in the preparation of environmental cost reports based on green accounting for the management of medical waste already generated from the daily operational activities of hospitals.

Details of Environmental Costs at AMC Hospital

There are several costs incurred by hospitals related to medical waste management. Details of environmental cost accounts at RSUD for medical waste management according to the results of research and observations that have been carried out, can be broken down into:

- a. Cost of Amdal Preparation
- b. Cost of Laboratories Services
- c. Costs for the acquisition of WWTP
- d. Costs for acquiring Incinerator
- e. Costs for transporting and processing B3 waste to third parties
- f. Cost of electricity for WWTP
- g. Costs for salaries of Environmental Health Installation (IPL) officers
- h. Costs for transporting B3 waste
- i. IPAL maintenance costs
- j. WWTP depreciation costs
- k. Incinerator depreciation costs

CLASSIFICATION OF ENVIRONMENTAL COST OF RSUD AMC Hospital

Classification of environmental costs in AM Hospital the limits of medical waste management can be classified into sub-sections:

- 1) Prevention costs the prevention costs here relate to the costs already incurred by the hospital to prevent the management of waste polluting the environment. Preventive expenses can also be what efforts are made by hospitals before doing medical waste management whether it's management procedures or so on.

- 2) Detection costs the detection costs here are related to the detection of whether the medical waste already managed by the hospital has met the reasonable limits set. Detection fees can be laboratory costs, and so on.
- 3) Internal Failure costs internal failure costs are expenses related to the medical waste management process that has already been carried out but that medical waste is not discharged into the surrounding environment. Internal fault costs can be expenses charged by the hospital during the treatment of medical waste.
- 4) External failure costs are the costs associated with the process of managing medical waste that has already been carried out and the medical waste is disposed of in the surrounding environment. Exterior failure expenses can be the cost of free medical treatment to the community around, and so on.

AMC Hospital Environmental Costs

Recognition AMC hospital environmental cost recognition for medical waste management is recognized when environmental costs have already produced economic benefits to the hospital and using accrual methods. Such recognition is done to ensure that environmental expenses that have been issued are accurate and reliable. Recognizing for environmental charges is also based on complete supporting evidence of expenditure at the time the environmental charge occurs.

AMC Hospital Environmental Cost Measurement

The measurement of environmental costs at AMC Hospitals is based on historical values or the value that hospitals must spend on medical waste management. Environmental costs can be measured as follows:

Table 2 Measurement of AMC Hospital Environmental Costs

| No | Mrs Yes Environment | Environmental cost measurement |
|----|--|---|
| 1. | Costs of making an Amdal | All costs incurred by the hospital to obtain documents EIA. |
| 2. | Costs of Laboratory Personnel Services | Bcosts to pay the Health Laboratory UPT related to examining the results of the liquid medical waste produced |

| | | |
|-----|---|--|
| 3. | Costs for the acquisition of IPAL | All costs incurred by the hospital to acquire WWTP assets. |
| 4. | Fees for the acquisition of the Incinerator | All costs incurred by the hospital to acquire assets In generator. |
| 5. | Costs for transporting and processing B3 waste to third parties | Costs to pay third parties, namely PT Anak Lanang Tiga Perkasa and PT Wastec International, for transportation and processing services for medical waste that has been produced. |
| 6. | Electricity costs for IPAL | Costs to pay electricity bills that must be incurred by hospitals related to the management of medical waste managed at the IPAL. |
| 7. | Fee for the salary of the Installation Officer Environmental Health (IPL) | Costs to pay for the staff of the Environmental Sanitation Installation (IPL), both for employees with PNS and non-PNS status. |
| 8. | Costs for the purposes of transporting B3 | Costs for purchasing necessities for transporting B3 waste to waste landfills such as aprons, medical gloves, masks and surgical hats. |
| 9. | IPAL maintenance costs | All costs incurred by the hospital are related to maintaining the IPAL carried out by the technician, namely PT. Bayu Wicaksono Technique. |
| 10. | IPAL depreciation costs | he measurements can be adjusted to the depreciation standards applied in hospitals, in this case the depreciation of the IPAL is measured using straight-line method with estimated useful lives of 2-20 years and residual values |
| 11. | Incinerator depreciation costs | The measurements can be adjusted to the depreciation standards applied in hospitals, in this case the depreciation of the Incinerator is measured using the straight line method with an estimated useful life of 2-20 years and |

AMC Hospital Environmental Cost Disclosure

The disclosure of environmental costs in the AMC Hospital for the management of medical waste may be disclosed according to the appropriate sub-section and classification for each environmental cost type already issued by the hospital in connection with the treatment of medical

wastes. If there are new charges to be issued in the hospital, then the hospital may make a new classification of such costs and adjust to the environmental charges subsection. Disclosure is expected to be done in a transparent manner so that internal and external actors can track and evaluate the hospital's performance on the management of medical waste that has already been carried out.

5. CONCLUTION

AMC Hospital Environmental Cost Disclosure

The disclosure of environmental costs in the AMC Hospital for the management of medical waste may be made according to the appropriate sub-section and classification for each environmental cost type already issued by the hospital in connection with the treatment of medical waste. If there are new charges to be issued in the hospital, then the hospital may make a new classification of such costs and adjust them to the environmental charges subsection. Disclosure is expected to be done in a transparent manner so that internal and external actors can track and evaluate the hospital's performance on the management of medical waste that has already been carried out.

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