

ANALYSIS OF GREEN ACCOUNTING IMPLEMENTATION IN HOSPITAL WASTE PROCESSING AT DOLOK SANGGUL REGIONAL HOSPITAL

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ABSTRACT

Environmental issues are becoming increasingly complex, demanding greater responsibility from various sectors, including hospitals, in managing their operational waste. One relevant approach to address this challenge is the implementation of Green Accounting, which integrates environmental aspects into the accounting system. This study aims to describe and analyze the implementation of Green Accounting in waste management at Dolok Sanggul Regional General Hospital. The research uses a descriptive qualitative method, with data collected through interviews, direct observation, and relevant documentation. The analysis is based on five key indicators of Green Accounting identification, recognition, measurement, presentation, and disclosure of environmental costs. The results show that the implementation of Green Accounting at RSUD Dolok Sanggul is not yet optimal. The hospital has been able to identify and record the types and volumes of both medical and non-medical waste; however, environmental cost recording has not been conducted separately and systematically. As a result, the measurement and presentation of environmental costs do not reflect accurate information, and no transparent disclosure has been made to the public. This condition hinders effective evaluation and decision-making. Therefore, the implementation of Green Accounting needs to be improved to support more responsible and sustainable waste management.

Keywords: Green Accounting, Waste Management, RSUD Dolok Sanggul

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INTRODUCTION

Environmental pollution in Indonesia has reached an alarming stage, with the environment becoming increasingly polluted by waste from factories, hospitals, and hotels (Susanto 2022). This impact has attracted the attention of the Environmental Pollution Control Association (APPL), which was established on December 10, 2008. Hospitals, as institutions that provide healthcare services to the public, should properly manage their waste to prevent the spread of diseases.

The implementation of Green Hospital began in 2013 and has become a topic of discussion. The concept of a green hospital aims to use utilities that are sufficiently economical, provide smoke-free green open spaces, and strive for sustainable environmental protection, such as building liquid waste management facilities and collecting solid waste. The stages of medical waste processing in incinerators with the implementation of green hospitals are

expected to enable hospitals to build a good waste disposal system. Environmental issues have also become a global topic, indicating that the problems caused by damage have reached an alarming level and require joint efforts from all countries. The Business Council of the International Federation of Accountants (IFAC), a global accounting organization, is one of the organizations that pays close attention to environmental issues.

The concept of environmental accounting has been developing in Europe since the 1970s, driven by pressure from non-governmental organizations and growing public environmental awareness, which has encouraged companies and other organizations to implement environmental management, not just for industrial business activities. In the mid-1990s, the International Accounting Standards Board developed the concept of International Accounting Principles, combining developments in environmental accounting and human rights auditing. Many industrial companies and other organizations worldwide now implement environmental accounting. The goal is to improve the efficiency of environmental management by evaluating environmental activities from the perspective of environmental costs and economic benefits. Various companies implement environmental accounting to quantitatively assess the costs and effects of environmental protection. Accounting has thus far provided progress in accounting rationalism, which must shift from an understanding based on capitalism to one based on society, the environment, and spirituality.

According to Lako (2018), in his book "Green Economy," there are several reasons why Green Accounting is so important, including the following:

1. Accounting tends to focus on the information needs of dominant stakeholders who contribute to the creation of corporate value. Meanwhile, society and the environment are considered non-dominant stakeholders because they do not make a real contribution to the creation of corporate performance and value.
2. Accounting only processes and reports information that is material and measurable. Social and environmental information is considered immaterial and difficult to measure, making it difficult to report in accounting reports.
3. Accounting adopts the "entity" assumption, so the company is treated as a separate entity from its owners. If a transaction does not directly affect corporate value, it is ignored in accounting reports.

The environment is a complex and dynamic system that includes living organisms, soil, water, air, and other natural resources, as well as the interactions between these elements. (International Union for Conservation of Nature, 2019). The environment encompasses all elements, including natural resources, socio-economic systems, human values, and beliefs. Korten emphasizes that the environment cannot be separated from culture, economics, and social interactions. (Korten D.C, 2021)

Green Accounting is closely related to two core functions of accounting management: planning and data collection, reporting. In the case of planning, green accounting uses predictive analysis to measure future environmental impacts, such as target costing methods or life cycle analysis. In the second case, environmental data collection and reporting to management are based on efficient data analysis to substantiate decisions. Based on the considerations mentioned, the primary objectives of Green Accounting are to identify and measure the costs of raw materials and specific environmental activities, and to use this information for the preparation of reports and internal analyses required by company management to make environmental decisions. The goal of Green Accounting is to strive to improve the effectiveness of environmental management (Melati, 2020).

According to the World Health Organization (WHO), hospitals are an integral part of a social and health organization with the function of providing comprehensive, curative, and preventive health services to the community, as well as outpatient services to reach families at home. Hospitals also serve as centers for education and training for healthcare professionals and as biomedical research centers. Meanwhile, according to Ministry of Health Regulation No. 3 of 2020 on the Classification and Licensing of Hospitals, a hospital is a healthcare institution that provides comprehensive individual healthcare services, including inpatient care, outpatient care, and emergency care. Hospitals are service-oriented businesses that provide social services in the field of clinical medicine. In delivering healthcare services, aspects of healthcare are provided through diagnosis, treatment, care, and health education (Wahyudi, 2018).

Hospitals are healthcare institutions that provide preventive, curative, rehabilitative, and promotive services. Hospital activities generate waste, including solid waste, liquid waste, and gas waste. Hospital liquid waste is infectious waste that requires proper management before being disposed of into the environment. This is because hospital waste falls under Category B3 waste, which includes infectious, radioactive, corrosive, and potentially flammable waste (Government Regulation No. 74 of 2001).

Dolok Sanggul General Hospital is a public general hospital and is classified as a Type C hospital. Dolok Sanggul Hospital was registered on January 26, 2016, and is located at Jalan Ferdinan Lumban Tobing No. 1, Bonani Onan, Dolok Sanggul.

The management of medical and non-medical waste at Dolok Sanggul General Hospital (RSUD Dolok Sanggul) continues to face various challenges related to the effectiveness of management and compliance with applicable regulations. The hospital generates a significant amount of waste, including medical waste that poses potential health risks if not managed properly, as well as non-medical waste that can contaminate the environment. Medical waste includes items such as syringes, used cotton swabs, and other materials that can serve as vectors for disease transmission if not processed correctly. Meanwhile, non-medical waste primarily originates from the hospital's domestic activities, such as food waste and plastic packaging, which, although they do not pose biological risks, still require careful management to prevent adverse environmental impacts.

Overall, waste management at Dolok Sanggul Regional General Hospital is one of the top priorities in maintaining environmentally friendly health service standards. With a total waste volume of more than 174 tons per year, efforts to minimize waste volume, improve processing efficiency, and ensure management in accordance with regulations are crucial steps. Not only to protect the environment, but also to support public health and improve the overall quality of hospital services.

LITERATUR REVIEW

Accounting

According to Suhendar (2020), accounting is the activity or process of recording, classifying, summarizing, and interpreting the financial transactions that occur in an organization and reporting or presenting the results. The primary purpose of accounting is to generate or present economic information from an economic entity to interested parties, namely internal and external parties, to identify, measure, and report economic information for the purpose of making clear assessments and decisions for those who use such information.

Accounting is the organization, forms, or records and reports coordinated in such a way as to provide the financial information needed by management to facilitate the management of the company (Mulyadi, 2018).

Gary B. Gorton (2020) in his book *Financial Markets and Institutions* states that accounting is a complex process involving the identification, recording, classification, and reporting of financial transactions to provide relevant and reliable information. For Gorton, accounting is more than just recording financial figures; it is a tool used to map risks, calculate values, and assess potential profits or losses that may affect future business decisions. Gorton also emphasizes the importance of transparency in accounting reporting to maintain market confidence and support economic stability.

Environmental Accounting

According to Sulistyawati (2021), green accounting is the incorporation of environmental benefits and costs into various accounting practices and the incorporation of costs into business decisions. Environmental accounting is a means for business institutions to report on their operations related to the environment. In green accounting, the quality of the environment is identified, assessed, and maintained through the measurement of important points of a company's socio-economic activities. The objective is to prevent companies from arbitrarily managing resources without considering their impacts by providing information about the company's operational performance based on environmental concern and protection through the identification, collection, calculation, and analysis of materials and energy related to costs, internal reporting, information on environmental costs, and the preparation of other costs.

According to Lako (2018), green accounting is a process of recognizing, measuring value, recording, summarizing, reporting, and disclosing financial, social, and environmental objects, transactions, or events in the accounting process in an integrated manner to produce complete, integrated, and relevant financial, social, and environmental accounting information that is useful for users in decision-making and economic and non-economic management.

According to Wulandari (2019), Green Accounting is a cost that directly impacts the company as a whole. It also includes costs to individuals, society, and the environment that do not directly impact the company and cannot be accounted for by the company.

Alternatively, environmental accounting can be defined as the process of identifying, calculating, assessing, and reporting all costs related to an organization's environmental dimensions. The implementation of environmental accounting aims to serve as an accountability tool and a basis for decision-making for company stakeholders. This is done to verify that the environmental costs recorded in the report have the accuracy and integrity that the company requires, are easily identified, recorded, and implemented according to their group (Abdullah 2020).

Overall, accounting involves measuring and documenting the results of transactions between a company and its customers or consumers of its products. However, in the context of environmental accounting, the main focus is on the social implications and technical effects of operational activities, including the use of tools or raw materials that may produce hazardous waste. In Indonesia, the importance of environmental accounting is strongly emphasized, given the large number of companies, both government-owned and private, that need to allocate special costs to address the environmental impacts of their production.

Thus, it can be concluded that environmental accounting is the process of identifying, recording, measuring, presenting, and disclosing all costs incurred by a company, which will

then be used to improve environmental quality by preventing, minimizing, or even avoiding negative impacts on the environment.

Environmental Costs

Hansen and Mowen define environmental costs as costs incurred to repair damaged environmental quality or to prevent future environmental damage.

Hansen and Mowen (2007) classify environmental costs as follows:

1. Prevention Cost
2. Environmental Detection cost
3. Environmental Internal Failure Cost
4. Environmental External Failure Cost

Waste

Waste is the waste produced from a production process, whether industrial or domestic (household, better known as garbage), whose presence at a certain time and place is undesirable for the environment because it has no economic value. Waste can be defined as the accumulation of business or activity residue, waste can be in the form of piles of utilization results, excrement from living creatures, plants and vegetables.

According to Hidayat (2020), medical waste is defined as all types of waste generated from the activities of health facilities, including hospitals, clinics, and laboratories, which have the potential to contain infectious agents or hazardous chemicals. Hidayat also highlights that medical waste needs to be treated specially due to its hazardous nature.

Nugraha (2021) defines medical waste as waste from healthcare facilities that includes solid, liquid, and gaseous waste that has the potential to transmit disease or cause injury. Nugraha emphasizes that medical waste management must be carried out using standard methods to reduce risk.

Pratama (2023) defines medical waste as waste generated from healthcare services that can pose biological and chemical risks to humans and the environment. Pratama emphasized the need for effective medical waste management to prevent long-term negative impacts.

Sutrisno (2021) then defined non-medical waste as encompassing all types of waste generated from human activities outside the healthcare sector, such as food waste, plastic waste, and electronic waste. Sutrisno emphasized that non-medical waste management must be carried out systematically to reduce environmental pollution.

Handayani (2022) defines non-medical waste as all types of waste materials originating from daily human activities, including domestic waste, industrial waste, and agricultural waste. Handayani emphasizes the importance of non-medical waste management to reduce negative impacts on ecosystems and human health.

Meanwhile, according to Government Regulation No. 85 of 1999, hazardous waste is defined as waste from a business and/or activity that contains hazardous and/or toxic materials due to its nature and/or concentration and/or quantity, which can directly or indirectly pollute and/or damage the environment and/or endanger the environment, health, and survival of humans and other living creatures.

RESEARCH METHODOLOGY

Type of Research

Qualitative research is conducted on natural objects, viewing social reality as whole, complex, dynamic, and meaningful, with interactive phenomena. The results emphasize

meaning rather than generalizations, and are then presented descriptively using words to describe everything seen, heard, and felt (Sugiyono, 2019). The data used are primary data, namely in-depth interviews with informants, and secondary data, namely articles, news reports, previous research, and evaluation results related to and supporting the primary data.

The researcher used this method with the aim of obtaining data and results related to the Application of Green Accounting to Hospital Waste Management at Dolok Sanggul Regional General Hospital through techniques and processes appropriate to qualitative research instruments.

Research Location and Time

The search location indicates the location where the search will be conducted; the search location is required during the search to describe the search area. The research location is the place where research activities are carried out to collect the data needed to answer the applied problems.

The location selected as the object of this research is the Dolok Sanggul Regional Hospital, located at Jalan Ferdinan Lumban Tobing No. 1, Bonani Onan Dolok Sanggul, Dolok Sanggul Sub-district, Humbang Hasundutan Regency, North Sumatra 22457.

Types and Sources of Data

The type of data used in this study is qualitative data, which aims to gain an in-depth understanding of a phenomenon or event that occurs in social or human life. This data looks at issues comprehensively, including experiences, views, and the context that influences them. According to Sugiyono (2019), qualitative data is a method used to study natural conditions (as opposed to experiments) where the researcher is the key instrument, data collection techniques are carried out using triangulation (combination), data analysis is inductive or qualitative, and research results emphasize meaning rather than generalization.

According to Moleong, L (2010), the primary sources of data in qualitative research are words and actions, supplemented by documents and other materials. Data sources themselves are objects, things, people, or places that researchers use as references to collect the desired data in accordance with the research problem and focus. According to Sugiyono (2019), the data sources to be collected are divided into two parts, namely:

Primary Data

A data source is considered primary data because it refers to information found by researchers, directly at the research site, or from first-hand informants targeted in the research (Sugiyono, 2019:194). Primary data sources play a very important role and are the most credible. Data obtained directly from selected sources will certainly provide information that is relevant to the topic of the problem, so that the data or information is relevant, valid, and able to answer the research question.

Secondary Data

Secondary data sources are data sources obtained by researchers through documents or written materials to complement primary data sources. As stated by Sugiyono (2019:225), secondary data sources are data sources that do not directly provide data to data collectors, such as other people or through documents/archives, manuals, journals, magazines, documentation, or social media such as Instagram and YouTube, which are sources of secondary data.

Data Collection Techniques

To obtain the data required for this study, the author used the following techniques or methods:

Interviews

An interview is a structured dialogue between two parties with a specific purpose and objective: the interviewer asks questions, and the interviewee responds. In this case, the researcher used a structured interview, in which the interviewer sets the topic and the questions to be answered to elicit responses to predetermined hypotheses.

Observation

Observation is a unique data collection technique that differs significantly from other data collection techniques such as questionnaires or interviews. This difference lies in the implementation process. Interviews are conducted by meeting directly and communicating directly with the research subjects, whereas observation is different.

Documentation

Written records of actions, events, and occurrences are referred to as documentation. The documentation used in this study refers to materials that have been documented or stored in the form of archives, original data, documents, or other soft files related to the application of green accounting in waste management at the Dolok Sanggul Regional General Hospital, which can be used in conjunction with data collected through interviews and observations.

Literature Review

A literature study is a data collection technique conducted by reviewing various written reference sources related to the application of green accounting to waste management at Dolok Sanggul Regional General Hospital. In this study, the researcher reviewed books, scientific journals, government regulations, official reports, and other academic documents discussing the application of green accounting to waste management.

Data Analysis Techniques

According to Sugiyono (2019), data analysis is a systematic process for searching and organizing data obtained from interviews, field notes, and documentation. This involves organizing the data into categories, breaking it down into units, synthesizing it, arranging it into patterns, selecting what is important and what will be studied, and drawing conclusions so that it is easily understood by both the researcher and others.

Sugiyono (2019) emphasizes that data analysis must be conducted comprehensively and systematically, with a flexible and adaptive approach to various types of data, both qualitative and quantitative. The use of advanced technology in data analysis is also recommended to increase the efficiency and accuracy of the analysis process. Furthermore, good data analysis must be evidence-based and action-oriented, so that the results can be used for effective decision-making. Thus, according to Sugiyono (2019), data analysis techniques provide a comprehensive and systematic framework for researchers in processing and interpreting data, resulting in valid and reliable findings to support informed decision-making.

Sugiyono (2019) states that activities in qualitative data analysis are carried out interactively and continuously until complete, resulting in data saturation. Activities in data analysis include:

Data Reduction

Data reduction requires summarizing, selecting the essentials, concentrating on critical elements, identifying patterns and themes, and eliminating redundant elements.

Data Display

After data reduction, researchers must present or display the data. Data presentation in qualitative research can take the form of brief explanations, infographics, correlations between categories, and flowcharts. However, narrative writing is the most frequently used format for presenting data in qualitative research. Visualizing data makes it easier to understand what is happening and plan further work accordingly.

Conclusion Drawing/Verification

Data verification or drawing conclusions is the third step researchers must undertake in this research. Initial findings are tentative and will change if no strong supporting evidence is found during subsequent data collection stages. However, if the findings obtained at the initial stage are supported by original and consistent evidence collected in the field, the conclusions reached can be trusted.

RESULTS AND DISCUSSION

Based on the research results above, it can be seen that the five indicators according to the Government Accounting Standards (SAP) as stipulated in Government Regulation No. 71 of 2010:

Identification

The identification process is the initial step in the accounting cycle, which includes recording business transactions conducted by a company during a specific period. In the context of hospitals, the identification of environmental management costs, particularly waste, is carried out by treating costs classified as general costs. These general costs refer to expenses incurred by hospitals in addressing the environmental impacts of hospital operations that are not recorded separately in the financial statements.

The costs incurred by the Hospital in waste management include long-term investment in Wastewater Treatment Plant machinery and payments for collaboration with third parties. The investment in machinery is categorized as an asset and expenditure. In addition, there are also machine-related costs such as labor, consumables, electricity costs, certification costs, and maintenance, all of which are considered expenditures. In collaboration with third parties, costs incurred include transportation costs, retribution costs, and labor costs, which are also categorized as expenditures. According to Government Accounting Standards (SAP) as stipulated in PP No. 71 of 2010, these costs are classified into three categories: assets, expenses, and expenditures. The process of identifying environmental costs carried out by the Hospital is in accordance with applicable standards. Therefore, the Hospital has carried out this stage correctly in allocating costs for managing the resulting environmental impacts.

Identifying costs in hospital waste management is a crucial initial step in assessing the financial impact of the implemented waste management system. In the hospital context, waste management encompasses various types of waste, such as medical waste, non-medical waste, and B3 waste (Hazardous and Toxic Materials), all of which require special handling and significant costs. Therefore, it is crucial for hospitals to clearly identify all costs related to waste management so that they can be measured and managed effectively.

Based on the results of interviews conducted by researchers, it shows that the identification of waste management costs at Dolok Sanggul Regional Hospital not only involves recognizing the types of waste, but also taking into account various other cost components that support safe and efficient waste management. Both from the operational side of waste management and from the budgeting and financial planning side, these two perspectives

complement each other to provide a more comprehensive picture in identifying costs associated with waste management.

Recognition

Costs arising from hospital waste management activities at Dolok Sanggul Regional Hospital are recognized by recording them in rupiah and including them in the hospital's operational reports. This step aims to ensure that the information presented in the financial reports provides a relevant, reliable, comparable, and easily understood picture for users of the financial reports, both internal and external parties such as the government, auditors, and the general public. The cost recognition process is carried out using the accrual-based accounting principle, meaning that costs are recognized when the hospital receives the benefits from the waste management, or when they are actually incurred, without having to wait for payment.

Dolok Sanggul Regional Hospital implements this principle to ensure that all costs related to waste management, including direct costs such as waste processing, maintenance, and labor, as well as indirect costs such as transportation and third-party fees, are accurately recognized in the period in which they occur. This recognition is crucial for the resulting financial statements to reflect the true financial condition of the hospital, including waste management, which requires significant resource allocation.

In this regard, Dolok Sanggul Regional Hospital has recognized waste management costs in accordance with the guidelines stipulated in PSAP No. 1 of 2010, the Government Accounting Standard governing the implementation of accrual-based accounting in the public sector, including government-owned hospitals. The use of accrual-based accounting ensures that waste management costs related to medical and non-medical activities are accurately recorded when incurred, even if payment is not made until later. This also contributes to increased transparency and accountability in the hospital's financial reports, as all costs related to waste management are clearly recorded and comparable from period to period.

By implementing this accrual-based accounting system, Dolok Sanggul Regional Hospital can provide more comprehensive information on waste management to stakeholders and ensure that financial reports are prepared in accordance with applicable accounting principles. Accurate recognition of waste management costs also provides a strong basis for hospital management to evaluate performance, monitor costs, and make better decisions in efforts to maintain environmental sustainability and comply with applicable government regulations regarding hospital waste management.

Research interviews indicate that the recognition of waste management costs at Dolok Sanggul Regional Hospital involves close collaboration between the waste management facility and the finance department. This cost recognition process not only ensures accurate cost recording but also maintains accountability and transparency in the hospital's financial reports and emphasizes the importance of accurate monitoring and recording to ensure that costs are clearly accounted for in the hospital's accounting system.

Measurement

In measuring the value and total costs incurred for environmental financing, particularly for waste management, Dolok Sanggul Regional Hospital applies an approach that refers to budget realizations from previous periods. The hospital believes that budget data realized in previous periods provides a more accurate and reliable picture in planning and allocating the budget for waste management in future periods. Budget realizations from previous periods are

considered invaluable experience, reflecting likely spending patterns based on operational activities.

This measurement process is carried out by comparing the costs incurred in the previous period with the budget that has been planned for waste management in that year. The hospital conducts an analysis of each cost component, such as operational costs for waste processing, labor costs, equipment maintenance, and consumables, all of which are recorded in detail in the financial report. Using the previous period's budget realization as a reference, Dolok Sanggul Regional Hospital can more accurately estimate the amount of budget required for waste management in the following period, while still considering any potential changes in the volume of waste produced, as well as operational needs that may develop.

This approach also allows hospitals to identify spending trends and provides a clearer picture of potential waste or inefficiencies in budget utilization. This allows hospitals to better plan and allocate their budgets wisely, ensuring that waste management costs not only align with operational realities but also support the hospital's goal of maintaining environmental sustainability and complying with applicable regulations on hospital waste management.

The measurement of waste management costs at Dolok Sanggul Regional Hospital is conducted to provide an accurate and measurable picture of the costs incurred by the hospital to handle medical and non-medical waste generated during its operations. This measurement aims to ensure that every aspect of waste management, including operations, equipment, and labor, is clearly recorded and accounted for in the hospital's financial reports.

Based on interviews conducted by researchers, it can be concluded that the measurement of waste management costs at Dolok Sanggul Regional Hospital is conducted using two complementary approaches. First, unit-based measurement is carried out by the Waste Management Installation, which records every activity related to waste management. Second, budget-based measurement and fund utilization are carried out by the finance department to ensure that expenses are in line with the approved budget.

Presentation

The inseparable presentation of environmental costs in hospital financial reports can be seen as a shortcoming in efforts to provide more accurate and relevant information to users of these reports. Environmental costs, particularly those related to medical waste management, should have a separate category that reflects the amount of funds used for sustainable environmental management and maintenance. This more detailed presentation would provide a clearer picture of the expenditures incurred for hospital waste management and assist management and regulators in evaluating the sustainability and compliance with regulations governing waste management at Dolok Sanggul Regional Hospital.

While the incorporation of environmental costs into the general and administrative expense category may be intended to simplify hospital financial reporting, it can reduce transparency regarding waste management and the funding required to maintain the hospital's environmental sustainability. Without a clear separation between waste management costs and other costs, stakeholders, such as the government, the community, or internal hospital stakeholders, may find it difficult to monitor and evaluate the effectiveness of the funds allocated for waste management. This also potentially reduces accountability in reporting environmental costs, which should be given special attention given the impact of waste on health and the environment.

The inseparable presentation of environmental costs in hospital financial reports can be seen as a shortcoming in efforts to provide more accurate and relevant information to users.

Environmental costs, particularly those related to medical waste management, should have a separate category that demonstrates the amount of funds used for sustainable environmental management and maintenance. This more detailed presentation would provide a clearer picture of expenditures for hospital waste management and assist management and regulators in evaluating the sustainability and compliance with regulations governing waste management at Dolok Sanggul Regional General Hospital.

On the other hand, if waste management costs could be presented specifically and separately in hospital financial reports, this would increase transparency and provide more detailed information regarding the hospital's efforts to manage waste in an environmentally friendly manner. Clear presentation of these costs could also support public and stakeholder understanding of the importance of investing in improved hospital waste management, and enable more efficient and financially responsible resource management. Therefore, Dolok Sanggul Regional General Hospital should consider implementing a more detailed presentation of environmental and waste management costs in financial reports to provide more accurate, relevant, and transparent information to all stakeholders.

The presentation of financial reports related to waste management costs at Dolok Sanggul Regional Hospital aims to provide transparency and clarity to stakeholders regarding the use of funds for waste management. These financial reports are expected to integrate all costs incurred into a single, understandable and accountable reporting system.

Based on the interviews, it can be concluded that Dolok Sanggul Regional Hospital has structured financial reports related to waste management. Reports on waste management are prepared separately by the Waste Management Unit and then forwarded to the finance department to be integrated with the hospital's overall financial reports. This ensures that costs incurred for waste management are properly and clearly recorded, and provides a transparent picture of hospital expenditure in the context of medical and non-medical waste management.

Disclosure

Dolok Sanggul Regional General Hospital, in managing environmental costs related to waste management, considers disclosure of these costs as voluntary. This disclosure includes the provision of information related to environmental accounting data from the hospital's internal accounting perspective, known as environmental accounting reports. In practice, Dolok Sanggul Regional General Hospital does not specifically separate environmental costs in its financial statements, but rather combines them with other costs with similar characteristics, such as administrative and general costs, which are then grouped into direct and indirect expenditure categories. This approach means that waste management, although a vital part of hospital operations, does not have an explicit cost allocation that is separate from other operational costs in the financial statements.

The grouping of environmental costs into administrative and general expenses categories suggests that the hospital has not yet paid specific attention to environmental costs in its more detailed financial reports.

Although costs incurred for medical and non-medical waste management are recorded, they are not clearly and separately disclosed. The hospital does not prepare a balance sheet or special report that explicitly lists costs related to waste management, whether in the form of waste processing costs, equipment maintenance costs, or other related costs. This indicates that the hospital has not established an adequate reporting system to accurately describe the environmental costs incurred and their contribution to the sustainability of hospital operations.

Without a dedicated report on environmental costs, hospitals and stakeholders may find it difficult to conduct a thorough evaluation of the effectiveness and efficiency of the use of funds allocated for waste management. Furthermore, this lack of transparency can also impact hospitals' efforts to comply with increasingly stringent environmental regulations and undermine the hospital's credibility in carrying out the social and environmental responsibilities expected by the public and regulatory agencies.

Therefore, it is crucial for Dolok Sanggul Regional General Hospital to consider designing a more detailed and structured reporting system, in which costs associated with waste management can be clearly identified. Presenting detailed financial reports on environmental costs will not only increase transparency and accountability but also provide a stronger basis for the hospital to plan and manage its environmental budget more efficiently and effectively. Furthermore, with more discrete reports, the hospital can more easily monitor and evaluate the effectiveness of its waste management policies and procedures, ensuring that resources allocated for environmental management are truly providing maximum benefits to the hospital and the community.

Disclosure in accounting refers to the transparent delivery of information about a transaction or event relevant to users of financial statements. In the context of Green Accounting, this disclosure encompasses not only financial aspects but also information related to the environmental impact of hospital operations, including waste management. Hospitals adopting Green Accounting are responsible for clearly and in detail reporting costs related to environmental management, particularly waste management, to ensure that all stakeholders understand the financial and environmental impacts of these activities.

From interviews with both parties, it can be concluded that the current disclosure of waste management costs at Dolok Sanggul Regional Hospital is not fully adequate and in accordance with Green Accounting principles. Disclosure is carried out by combining environmental costs with other operational cost categories, without any specific report or breakdown that separates waste management costs. To comply with Green Accounting principles, disclosure should be more detailed and transparent, by recording and reporting waste management costs separately in the financial statements and explaining the environmental impact of these expenses.

CONCLUSION AND RECOMMENDATIONS

Conclusion

The waste management strategy at Dolok Sanggul Regional Hospital (RSUD Dolok Sanggul) involves separating waste into medical and non-medical waste. Medical waste, such as contaminated syringes and cotton swabs, and non-medical waste, such as food waste and plastic, are handled differently. This management process includes sorting, temporary storage, transportation, processing, and final disposal. However, this strategy has not been fully implemented due to the lack of adherence to procedures in accordance with waste management standards established by RSUD Dolok Sanggul. Furthermore, the implementation of an integrated system with Green Accounting principles for waste recording has not been comprehensively implemented.

Regarding environmental cost allocation, Dolok Sanggul Regional General Hospital has not yet recorded separate and specific costs directly related to environmental conservation activities, particularly waste management. Costs such as waste transportation and disposal are still included in the hospital's general operational costs. This makes it difficult for management

to accurately determine the true cost of waste management, and there is a lack of transparency and accountability in the presentation of environmental cost reports in accordance with Green Accounting principles.

The impact of environmental costing at Dolok Sanggul Regional Hospital has not been fully felt by the community due to a separate and unstructured recording system. As a result, the hospital has difficulty evaluating the effectiveness of waste management and developing appropriate budget plans. Proper implementation of Green Accounting will make it easier for the hospital to measure and manage environmental costs efficiently, comply with applicable regulations, and enhance its reputation as an environmentally conscious healthcare institution.

Recommendations

Based on the research findings, the researchers recommend that Dolok Sanggul Regional Hospital begin separating and classifying waste management costs in greater detail in its financial reports. Costs such as the purchase and maintenance of a wastewater treatment plant, collaboration with third parties, workforce training, and the procurement of protective equipment and consumables should be recorded under a separate heading. This is crucial to facilitate easier monitoring, evaluation, and transparent reporting of the budget allocated for environmental management to stakeholders.

Furthermore, Dolok Sanggul Regional Hospital is advised to establish an internal environmental accounting reporting system that can be used as a basis for preparing external reports. This report should contain clear information on waste management costs and activities, assisting management in making more informed decisions and supporting environmental sustainability efforts. Presenting more detailed information will also strengthen the hospital's image as an institution that not only provides healthcare services but is also environmentally responsible.

Finally, the hospital is expected to improve the capabilities of its human resources in environmental accounting through training, workshops, or collaboration with relevant agencies. With a workforce that understands environmental accounting, the implementation of Green Accounting at Dolok Sanggul Regional Hospital will be able to run better, be more focused, and have a positive impact on the hospital and the surrounding environment.

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