

ABSTRACT

This study aims to explain and analyze the suitability between the identification, recognition, measurement, presentation, and disclosure of environmental accounting for the cost of waste treatment at RSUP Dr. Kariadi in 2021 with PSAP No. 1 of 2010. This study uses the basis of stakeholder theory which explains that companies are not only responsible for the owners but also must be responsible for the surrounding environment for the impacts arising from the company's operational activities.

This research was conducted using interview methods and direct observation of the head of the accounting department and the person in charge of environmental health at Dr. Kariadi. Research findings were analyzed by comparing the application of environmental accounting at RSUP Dr. Kariadi with PSAP No. 1 of 2010.

The results showed that RSUP Dr. Kariadi has properly implemented the environmental accounting parameters in accordance with PSAP No. 1 of 2010, starting from identifying the types and costs of waste treatment, measuring waste treatment costs, recognizing waste treatment costs, as well as presenting and disclosing costs related to waste treatment.

Keywords: Environmental accounting, waste treatment, hospital.



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