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**IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTING AS SOCIAL
RESPONSIBILITY AT ASY SYIFA HUSADA TAKERAN CLINIC**

Fathin Ekowati Saputri¹, Elva Nuraina², Elly Astuti^{3*}

¹Universitas PGRI Madiun, fathin13saputri@gmail.com

²Universitas PGRI Madiun, elva@unipma.ac.id

³Universitas PGRI Madiun, ellyastuti@unipma.ac.id

ABSTRAK

Penelitian ini bertujuan untuk mengetahui perlakuan akuntansi termasuk anggaran lingkungan pada preservasi lingkungan serta implementasi akuntansi lingkungan sebagai tanggung jawab sosial pada Klinik Asy-Syifa Husada. Dalam penelitian ini menerapkan metode penelitian kualitatif deskriptif. Sumber data primer. Teknik pengumpulan data dalam penelitian ini meliputi wawancara, dokumentasi, dan observasi. Penelitian ini menggunakan analisis data yaitu reduksi data, verification, dan data display. Hasil pada penelitian ini klinik Asy-Syifa Takeran Magetan telah mengimplementasikan akuntansi lingkungan dilihat dari struktur biaya perencanaan usulan biaya lingkungan yang dimasukkan dalam komponen biaya operasional pada laporan laba rugi, namun demikian terdapat beberapa elemen biaya lingkungan yang pengklasifikasiannya kurang sesuai.

Kata Kunci : Implementasi akuntansi lingkungan, tanggung jawab sosial, perlakuan akuntansi

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ABSTRACT

This study aims to determine accounting treatment, including environmental budgets in environmental preservation and the implementation of environmental accounting as social responsibility at the Asy-Syifa Husada Clinic. In this study, we are applying descriptive qualitative research methods. Primary data sources. Data collection techniques in this study include interviews, documentation, and observation. This study uses data analysis, namely, data reduction, verification, and display data. The results in this study that the Asy-Syifa Takeran Magetan clinic has implemented environmental accounting seen from the cost structure of the proposed environmental costs included in the operational cost component in the income statement. However, there are several elements of environmental costs that are not classified accordingly.

Keywords : Implementation, environmental accounting, social responsibility, accounting treatment

INTRODUCTION

The current business paradigm adopts a green business paradigm where the business concept should remember two important aspects: environmental and social. The old business paradigm was left behind, and a new business paradigm emerged. The consequences of the emergence of this new business paradigm have led to changes in accounting concepts (Kurniawan, 2015). The current social accounting role that shows a form of social responsibility in the community is social accounting. Environmental accounting reveals the actual costs of inputs and outputs and business mechanisms. To assess the activities and use of environmental preservation from a budget point of view, identifying activities is required.

Compliance and the application of environmental protection following the Law to achieve effectiveness in reducing losses due to environmental damage are environmental accounting (Sari et al., 2013). In line with this, creating information about environmental accounting is the role and implementation of environmental accounting (Burhany, 2014). For business organizations that implement environmental accounting, there will be additional costs for creating that information.

The environmental aspect puts forward a compliance perspective associated with a substantial score and total non-monetary penalties for aggression against environmental laws and regulations if an entity does not apply environmental accounting properly (Anggraini & Oliver, 2019). Social responsiveness is not just limited to public recognition in the form of awards, but goes beyond legal and economic obligations to carry out various excellent and right actions for the surrounding community. Management also responds to every social activity as a sign of dedication in protecting and improving social welfare. The emphasis on social responsibility is the development of sustainable and ethical business operations from a social, environmental and economic perspective (Hamdani, 2016: 183).

Environmental pollution due to waste generated from the activities of companies, hospitals, hotels and factories, initiated the establishment of the Association for Environmental Pollution Control (APPLI) on December 10, 2008. The organization provides health collateral to the public and should also control its waste, which may affect the transmission of disease outbreaks, namely hospitals. One of the missions of a company engaged in the health sector is to make the environment healthy free from disease. For this reason, the role of environmental accounting is needed in creating a green hospital.

In 2013, the implementation of the Green Hospital became a hot topic of discussion among the public. Green Hospital theory with environmental insight is aimed primarily at the effective and efficient utilization of electrical energy, water, and liquid waste preservation. Green Hospital must also control the preservation of solid waste (garbage) that is good and environmentally friendly (Prasetya and Niken, 2014).

Asy-Syifa Husada Clinic is a health industry that has developed since 2015. They carry out transactions in intangible forms—according to the World Health Organization (WHO). They were explaining that the clinic can be said to be an integrated unit in the health and social sector which has the function of providing medical facilities and curative, plenary, and preventive health services to the community. Also, there are outpatient services provided to patients, which do not require intensive care to facilitate the patient's family at home. In every operational activity, the clinic will produce production waste, which may significantly impact the surrounding environment. As explained in Law No.32 of 2009 concerning Protection of Environmental Management (PPLH), waste is the residue of a business and/or activity. There are several types of waste, namely solid, clinical, and liquid waste, as well as toxic and hazardous materials (B3). This waste can affect

human health and preserve the surrounding environment if it is not processed following the applicable SOP.

Research on environmental accounting was conducted by Waang et al., (2016), Yulianthi et al., (2018) and Wulolo & Rahmawati (2017), so that there is a reference basis in the preparation of this research. The equation in this study is related to the application of environmental accounting as an environmental management tool to evaluate the success rate of preservation activities based on the classification and summary of environmental preservation budgets. Environmental costs are budgets that arise due to minimal environmental quality, which are the impact of operational activities carried out by a company. The categorization in this environmental cost analysis has a different scope, starting from identifying the negative impact of countermeasures against environmental pollution. Later, it can easily set a budget for the management of the waste resolution budget, which is likely to occur in the company's operational activities. Considering the resultant that arises from hospital waste on the environment, it is necessary to take care to carry out the waste treatment process both from financial management, human resources, facilities, and infrastructure so that later it can meet the requirements of a clean environmental health as a form of its responsibility to the community. The efforts implemented by companies to prevent environmental damage, including environmental problems, are a form of social responsibility (Fajar, 2010: 195).

Based on the explanation above, the budget for waste treatment to tackle environmental pollution is an essential element for the survival of the Clinic. Hospital operational procedures, requiring own waste treatment facilities (IPAL), which certainly has an impact on increasing the budget. Waste treatment budget must be recorded validly in financial reports for decision making. For this reason, the hospital must implement environmental accounting in order to document environmental costs and evaluate them from time to time. For this reason, this study focuses on analyzing the application of environmental accounting in order to realize social responsibility for hospitals.

LITERATURE REVIEW

Dewi (2017) explains that the category of financing made by an organization in implementing environmental preservation into environmental posts and its business operations is called environmental accounting. As explained by Saputra et al., (2019: 19), that everything related to the association of environmental budgets with corporate accounting practices is referred to as environmental accounting. Environmental accounting aims to provide information related to the impact of company activities on the environment can be evaluated.

Masruhainah (2017) states that environmental cost recognition is carried out if it has been identified when there is a receipt of a profit from the amount that has been used as an environmental cost or budget. The process of making items that fulfill the meaning of the elements and categories stated in the balance sheet or profit/loss statement is called recognition. Carelessness in recognizing such items cannot be changed by disclosing the accounting procedures used or writing or explanatory material. The final step is presentation and disclosure, which means that it does not hide or can be interpreted to present useful information to stakeholders. Thus, when interested or influential parties can receive and understand information, usefulness is highly demanded as a measure of utility achievement.

RESEARCH METHODS

This research applies a descriptive qualitative study. Data collection techniques are carried out by observation, documentation, and interviews. This research uses source triangulation and

technique manipulation. The source triangulation was chosen by the researcher to see the validity of the data, whether the information or statements from the informants were efficient with the relevant data, and the triangulation of techniques was by checking data to the same source using other techniques. The data analysis techniques used were data reduction, data display, and conclusion drawing.

RESULTS AND DISCUSSION

This clinic activity, which is included as a provider of public health facilities, is generally in a small environment, namely in the Takeran Magetan area, although this is not based on the size of an agency providing health facilities. However, this clinic is an industry that indeed produces hazardous or ordinary wastes. Often called B3 waste, the waste produced includes solid waste and liquid waste.

Waste that comes from the company's operational activities, either medical or non-medical, is solid waste. Meanwhile, for liquid waste preservation of liquid waste itself is more complicated than the preservation of the two solid wastes mentioned above, where the liquid waste has to go through stages from the ministry of environment and must be with permission from the health office and the ministry of environment.

Environmental cost accounting at the Asy Syifa Takeran clinic is a budget issued by the clinic to maintain environmental quality and is related to stages, products, systems, or infrastructure in taking management steps so that their management is much better. Asy Syifa Takeran's clinic explained that the environmental budget depends on how it uses these costs for environment-related operations. The waste produced is liquid waste and solid waste where gas waste is not generated in the clinic because the activity is burning solid waste through a combustion process in an incinerator, which can produce no steam. Destruction of hazardous waste or B3 waste at this clinic is also through a third party. This waste must be appropriately treated regarding regulations from the government and the health office.

According to the results of observations carried out, the environmental budget is categorized into sub-costs in the financial reports issued by the Asy-Syifa Husada Clinic for each stage of waste preservation. In observations made by researchers that solid waste preservation includes:

1. Fees for third parties are classified in the cost of freelance wages,
2. Costs used for third parties as non-medical solid waste collectors or KPU Takeran officers are included in the wages for freelance workers
3. The cost of spending on cleaning equipment is included in the cleaning burden

Preservation of liquid waste, liquid waste management itself has a relatively large cost category where these costs include:

1. Salary for sanitation staff recognized as employee salary expense
2. The cost of purchasing materials for liquid waste management, such as chlorine.
3. The electric load is also included in the cleaning load.

Cost recognition usually relates to issues associated with transactions that will be written into the recording system, which will later serve as a reference for the impact on financial statements. Asy Syifa Takeran's clinic acknowledges that all transactions are included in costs when they have been incurred. Expenditures for third parties referred to above are not recognized as a budget if, in a specific month, there is no expenditure for the preservation of waste products.

The observation result shows that Asy Syifa Takeran Magetan Clinic uses a cash-based system where payments are made at the time of the transaction. The financial report discusses the recommendation of the Asy Syifa Takeran Magetan Clinic regarding environmental costs, as shown in Tables 1 and 2.

Table 1. Proposed Environmental Costs in 2018

USULAN BIAYA LINGKUNGAN KLINIK ASY SYIFA			
Untuk tahun yang berakhir 31 Desember 2018			
Biaya Lingkungan	Jenis Biaya	Nominal (Rp)	Persentase
Biaya Pencegahan	1. Biaya peralatan kebersihan dan bahan pembersih	479,500,000	0,881%
Jumlah Biaya Pencegahan		479,500,000	0,881%
Biaya Deteksi	1. Uji abu incinerator	750,000	0,001%
	2. Pemeriksaan air limbah	1,500,000	0,002%
	se cara bakteriologis		
	3. Pemeriksaan air limbah	1,500,000	0,002%
	se cara kimia		
	4. Biaya tarip uji emisi incenerator	11,500,000	0,021%
Jumlah Biaya Deteksi		15,250,000	0,028%
Biaya Kegagalan Internal	1. Tenaga kebersihan gang balong	2,000,000	0,003%
	2. Distribusi sampah	2,100,000	0,003%
	3. Pengurasan bak pengumpul	3,500,000	0,006%
	4. Pengurasan grease tap	1,900,000	0,003%
	5. Pengurasan septictank	5,000,000	0,009%
	6. Pengerukan saluran air hujan	1,500,000	0,002%
	7. Pemeliharaan limbah dan perbaikan pipa air	10,000,000	0,016%
	8. Pemeliharaan dan perbaikan incinerator	20,000,000	0,036%
	9. Biaya pengiriman abu incenerator	3,000,000	0,005%
Jumlah Biaya Kegagalan Internal		49,000,000	0,079%
Biaya Kegagalan Eksternal		-	0
Jumlah Biaya Kegagalan Eksternal		-	0
Jumlah Biaya Lingkungan		543,750,000.00	0,98%

Table 2. Proposed Environmental Costs in 2019

USULAN BIAYA LINGKUNGAN KLINIK ASY SYIFA			
Untuk tahun yang berakhir 31 Desember 2019			
Biaya Lingkungan	Jenis Biaya	Nominal (Rp)	Persentase
Biaya Pencegahan	1. Biaya peralatan kebersihan dan bahan pembersih	548,750,000	0,894%
Jumlah Biaya Pencegahan		548,750,000	0,894%
Biaya Deteksi	1. Uji abu incinerator	1,000,000	0,001%
	2. Pemeriksaan air limbah	1,500,000	0,002%
	secara bakteriologis		
	3. Pemeriksaan air limbah	1,750,000	0,002%
	secara kimia		
	4. Biaya tarip uji emisi incenerator	12,000,000	0,019%
Jumlah Biaya Deteksi		16,250,000	0,026%
Biaya Kegagalan Internal	1. Tenaga kebersihan gang balong	2,000,000	0,003%
	2. Distribusi sampah	2,100,000	0,003%
	3. Pengurusan bak pengumpul	3,500,000	0,005%
	4. Pengurusan grease tap	1,900,000	0,002%
	5. Pengurusan septictank	5,250,000	0,005%
	6. Pengerukan saluran air hujan	1,000,000	0,001%
	7. Pemeliharaan limbah dan perbaikan pipa air	10,000,000	0,016%
	8. Pemeliharaan dan perbaikan incinerator	20,000,000	0,032%
	9. Biaya pengiriman abu incenerator	3,000,000	0,004%
Jumlah Biaya Kegagalan Internal		48,750,000	0,079%
Biaya Kegagalan Eksternal		-	0
Jumlah Biaya Kegagalan Eksternal		-	0
Jumlah Biaya Lingkungan		613,750,000.00	0,99%

Based on Table 1 and Table 2, it is known that the sanitation department proposes four cost elements, namely detection costs, prevention costs, internal and external failure costs. However, the cost of external failure is zero, because the Asy Syifa Takeran Magetan Clinic feels

that it has not harmed the community for the waste it produces. Based on Table 1 and Table 2, it can also be seen that there is an increase in the percentage of proposed environmental costs by 0.01%. The allocation of environmental costs in 2018 is 0.98%, and in 2019 it is 0.99%. This increase occurred in the cost of prevention. When analyzed further, the magnitude of this increase is in line with the increase in income (Table 3) from the Asy Syifa Takeran Magetan Clinic.

After further analysis, in the proposed cost section proposed in 2018 and 2019 in the report, there are no external failure costs. However, the results of the interviews indicated that the clinic's presence affected the crops of the surrounding community. That indicates that external failure cost has not been adequately disclosed in this report. This condition is not following the cost proposal standard that should be carried out. The results of follow-up interviews with the head of hospital finance found that they made contributions to each RT as compensation for the impact of their operational activities.

"Indeed, in the beginning," the clinic was established, many people were worried because they were afraid their rice fields would be polluted, but after it was explained, they understood and thanked God that there had been no loss until now. Moreover, every month, the clinic provides compensation to each RT as the clinic's contribution to the community "(Interview, 02 June 2020).

The surrounding community felt the impact of the operation.

"With the Asy Syifa Takeran Clinic, people feel more secure in terms of health because we don't need to go far to the public hospital if something happens, but frankly, if agriculture is a little disturbed at the time the clinic was first established, sis, especially in always The drainage was not properly established at the beginning, so it ended up disrupting our process in general for our fieldwork, if for now we are more concerned about what happens like before, but so far it is still safe, Ms., yes, that's just the beginning" (Interview, 03 June 2020).

Based on this statement, it can be concluded that the clinic's operational activities impact the community's economic activity. This was also confirmed by the head of the finance department who stated the same thing even though the head of the finance department said that there was already a given responsibility, namely the allocation of budgeted costs for each RT for the operational actions carried out but this was not disclosed in the failure cost report External. The presentation of environmental costs is accumulated in the operational cost items included in the income statement.

The presentation and disclosure of the Asy-Sifa Clinic has not shown any environmental costs in a unique report containing this, but each environmental budget item is included in the financial reports of agencies globally on operational costs. Based on this context, it was concluded that the hospital attempted to identify, recognize, measure, present, and disclose environmental costs. However, reports on the environmental budget were still combined with clinical financial reports so that the role of environmental cost reports as a guideline for decision making could not be optimally utilized.

Procurement of costs related to facilities and infrastructure for waste control also uses a cash basis system. This condition is in line with research conducted by Sela et al. (2019), showing that RSUD DR. Sam Ratulangi Tondano does presentation and disclosure of environmental

accounting, but it is not yet relevant and reliable. That is because the hospital has not been able to quantify some of the budget issues that have been used for hospital waste preservation activities as well as qualitative reports on the effects of environmental damage that arise due to hospital activities. This is evidenced by the operational reports presented in Table 3.

Tabel 3 Profit and Loss Report of the Asy-Syifa Husada Clinic

LAPORAN LABA RUGI KLINIK ASY SIFA		
UNTUK BULAN DESEMBER 2018 DAN 2019		
URAIAN	TAHUN	TAHUN
	2018	2019
I. PENDAPATAN		
Pendapatan dana JPK	564,750,000.00	665,870,000.00
Pendapatan UGD	60,540,000.00	95,294,500.00
Pendapatan Rawat Inap	145,250,000.00	155,560,241.00
Pendapatan Rawat Jalan	135,650,650.00	130,950,000.00
Pendapatan Poli Gigi	15,525,000.00	22,256,000.00
Pendapatan Transportasi Ambulan	25,896,000.00	25,235,650.00
Pendapatan Lain-lain	15,985,000.00	27,596,000.00
Jumlah pendapatan	963,596,650.00	1,122,762,391.00
II. BIAYA		
Biaya Operasional		
a) Upah Tenaga Lepas	10,500,000.00	10,500,000.00
b) Jasa Medis	135,650,000.00	147,675,000.00
c) Biaya Perakatan Medis	39,500,000.00	52,000,000.00
d) Biaya Perawatan Peralatan dan Kendaraan	4,500,000.00	5,780,000.00
e) Biaya Pengolahan Limbah	543,750,000.00	613,750,000.00
f) Biaya Lain-lain	5,789,000.00	5,807,500.00
jumlah biaya Operasional	739,689,000.00	835,512,500.00
Biaya Adimistrasi Umum		
a) Beban Gaji Karyawan	115,875,000.00	117,450,250.00
b) Beban Cetak dan ATK	30,525,000.00	45,650,000.00
c) Beban Rekening Listrik dan Air	15,547,000.00	16,654,850.00
d) BebanTelepon	5,500,000.00	5,750,500.00
e) Beban Perjalanan dinas dan transportasi	6,500,500.00	45,580,950.00
f) Beban Rehap Lingkungan	-	-
g) Beban Kebersihan	7,508,500.00	7,895,000.00
l)Biaya umum dan administrasi lain-lain	5,890,000.00	6,040,000.00
Jumlah biaya umum dan administrasi	187,346,000.00	245,021,550.00
JUMLAH BIAYA OPERASIONAL DAN ADMINISTRASI	927,035,000.00	1,080,534,050.00
LABA BERSIH	36,561,650.00	42,228,341.00

Based on Table 3, it can be seen that the revenue in 2018, which was obtained, was Rp. 963,596,650 - with a waste treatment fee of Rp. 543,750,000, so it can be concluded that the waste allocation is 5% of the total income, and it includes the costs used for environmental responsibility carried out. Whereas in 2019, 1,122,762,391, - obtained income with a waste management fee of Rp. 613,750,000 - so it can be concluded that the allocation of waste costs is 5%. Based on this

explanation, it can be concluded that the Asy-Syifa Clinic makes a percentage of environmental costs each year of 5% of total revenue. Asy Syifa Takeran's clinic usually measures environmental budgets based on waste preservation through acquisition rates according to the budget used to obtain services, goods, or utilities. About recording, it is related to the journal in accounting that every time waste preservation is carried out, it is proven that it will cause various kinds of transactions and with the occurrence of these transactions, there must be continuous recording, because in the end all transactions will appear and appear on the financial statements of an agency.

The social responsibility referred to in this study is how the efforts of the Asy Syifa Takeran Clinic provide concern for the environment and social activities because of the impact of the company's operations, especially this agency has the potential to produce hazardous waste or commonly known as B3 waste. The formation of a sector engaged in the health sector for employees and the community of Takeran village will undoubtedly produce a variety of wastes, both solid waste and liquid waste. If this is thrown away without paying attention to proper health procedures that should apply, it can endanger the surrounding environment and creatures.

Based on law number 32 of 2009 concerning environmental protection and management, this law regulates the obligations of an agency to preserve waste from its business products. Asy Syifa Takeran Clinic made various efforts related to waste management, this was felt by the surrounding community whose rice fields and houses were close to the clinic, one resident named Mr. B said that while the clinic was established, he had felt the pollution that occurred due to his home and rice fields. Which is not so far based on the information above, pollution is caused by car waste during the construction period, or at the beginning of its establishment, it has not used the applicable regulations, so that the community is directly affected, especially the ecosystem in their rice fields. Following the rules of Law No.32 of 2009 concerning the environment, it states that the management of pollution and environmental damage is carried out as an effort to conserve the environment, from this statement the researcher concludes that every procedure or process in carrying out activities in any form must pay attention to the surrounding environment including the organisms in the activity. The operation of an agency, notably the Asy Syifa Takeran Clinic, must pay attention to the life of the surrounding environment, especially since the clinic has the potential to produce much waste, and it can also be classified as hazardous waste.

The handling and management of waste must be following established procedures not to be thrown away immediately, which will harm the surrounding environment, especially if the effect can be felt spontaneously by the residents adjacent to the clinic, as stated by the informant who is a community adjacent to the clinic. They feel disturbed by the existence of the Asy Syifa Takeran Clinic. This is because the liquid waste is very polluting, especially in their fields. In the effort of preserving waste, the Minister of Health of the Republic of Indonesia has made rules regarding the stages of waste preservation based on benchmarks, be it hospitals or other health facilities. This is contained in the KepMenKes RI Number 1204 of 2004 point IV in it contains the stages of structuring hospitals and health facilities.

Asyifa Clinic is currently managing well, from disposal procedures to waste management, but this is different from the perspective of the community, which states that it is still affected by the activities carried out by the Asy Syifa Takeran Clinic waste. Based on this, the authors conclude that the handling in terms of environmental health implemented by the Asy Syifa Takeran Clinic has not been maximized so that there are still negative impacts felt by the community and the surrounding environment even though in an interview conducted with the head of the sanitation manager it was stated that the Asyifa clinic had carried out waste disposal. Procedurally and following the prevailing regulations, however, this was denied by the public's statement, which stated that it was

still disturbed by the operational activities.

This condition is in line with the research conducted by Dewi (2017), which reveals that the hospital as the object of her research has environmental prevention, as evidenced by the budget used for environmental activities, especially prevention. However, the cost of environmental prevention has not been recognized. This can be seen from the costs of environmental activities, especially for internal failure, and the absence of disclosure of the costs of external failure. However, this compares best with the research stated by Husaini & Achmad, (2017), which states that PG Pesantren Baru Kediri has implemented environmental costs for waste management, these costs include: prevention costs, external and internal failure costs, and assessment costs.

CONCLUSIONS

According to the review and data analysis of the Asy Syifa Takeran Magetan Clinic, it has not been optimal in implementing environmental accounting. This is evidenced by the absence of data on the quantity of waste that can be recycled. However, the only reports are stated with the acknowledgment of the results of interviews conducted. Furthermore, reports on the profit and loss and the proposed costs for the Asy Syifa Takeran Magetan Clinic between 2018 and 2019. The application of environmental accounting has not been fully proven because the portion of the budget for environmental preservation in the financial reports of the Asyifa Magetan clinic exists and also from the results of interviews conducted there are still many negative environmental impacts around who feel disturbed by the pollution caused by waste from the clinic. Further research is expected to deepen or review the application of environmental management accounting either through the same object or different objects, considering that this research has not been carried out in-depth due to the COVID 19 pandemic.

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