

Analysis of the Application of Environmental Accounting on Waste Management Operational Costs at dr. Soedomo Trenggalek Hospital
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ABSTRACT

This study aims to analyze the application of environmental accounting at dr. Soedomo Trenggalek Hospital. This study uses a descriptive qualitative method. The data collection technique uses documentation. The results of this study show that dr. Soedomo Hospital has recorded related to costs incurred related to the environment, but there has been no identification and report specifically related to environmental costs. The report on environmental costs is entirely consolidated in the financial statements. Therefore, dr. Soedomo Hospital as a business entity closely related to environmental health is expected to be able to make a special environmental cost report for its operational activities. It would be good if the environmental cost records that have been carried out so far can be developed into a special report related to environmental costs.

Keywords: *environmental accounting, environmental cost classification, cost report milieu*