

Analysis of the Application of Environmental Cost Accounting for Waste Management at the Jenggawah Community Health Center Jember Regency
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ABSTRACT

The aim of the research was to produce descriptive qualitative data to analyze and explain the application of environmental accounting in non-profit oriented entities in the health sector in Jember Regency. The instrument in this research is direct interviews with data analysis techniques using qualitative descriptive. This study uses the theory of legitimacy as a research link and provides results that the Jenggawah Community Health Center has implemented waste management well but has not classified its costs specifically according to environmental cost components according to Hansen dan Mowen and has not presented environmental cost reports specifically related to environmental costs. These environmental costs are still presented simultaneously with similar expenditure accounts. Costs incurred for waste management are recognized as waste processing expenditure which are presented in the Budget Realization Report. Apart from that, the Jenggawah Community Health Center has not fully disclosed the GRI 306 standard regarding disclosure of waste water (influent) and waste consisting of waste volume, type of waste, waste processing methods, waste generation, waste diverted from final disposal and waste sent to final disposal. The relevance of legitimacy theory to this research is that the application of environmental accounting can help Jenggawah Health Center in showing the community's commitment to sustainability to gain legitimacy and as a form of organizational responsibility for the social and environmental impacts of the waste produced.

Keywords : *Descriptive Qualitative Analysis, Environmental Accounting, Environmental Costs, Global Reporting Initiative Standards, legitimacy theory*