

***Analysis of the Implementation of Environmental Accounting
at RSUD Dr. Abdoer Rahem Situbondo***
Sugeng Hartanto, S.E., M.Akun

Malika Safira Salsabila
*Study Program of Public Sector Accounting
Majoring of Business*

ABSTRACT

This study aims to analyze the implementation of environmental accounting at RSUD Dr. Abdoer Rahem Situbondo and its conformity with PSAP and GRI. This study uses a qualitative method with a descriptive approach through interviews, observations, and documentation. The results show that environmental accounting has been implemented through the stages of identification, recognition, measurement, presentation, and disclosure. However, environmental costs are still combined in the operational report and have not been presented separately. Based on PSAP, the implementation is considered appropriate, while based on GRI it is not fully compliant due to the absence of a specific environmental report. In conclusion, the implementation of environmental accounting has been carried out in substance but is not yet optimal in terms of presentation and disclosure.

Keywords: *environmental accounting, environmental costs, hospital, PSAP, GRI*