

SUMMARY

The purpose of this research is to analyze the application of environmental accounting in RSUA. This research takes the title: "Analysis of The Application of Environmental Accounting (Case Study RSUA)".

The methodology of this study is qualitative with a phenomenon case study approach. The sampling technique in this research is purposive sampling taken by the parties that deeply know the most about the problem to be researched. The data source used in this study include primary data were obtained through interviews with six informants combined with secondary data that taken from documents and archives of financial statement of RSUA in 2022.

Based on the results of research from data collection techniques in the form of interviews, observations, and documentation as well as data analysis with data reduction, it was obtained: (1) Identification of environmental activities RSUA in 2022 are grouping types of waste, waste treatment processes, and testing of water from waste treatment, and (2) reporting of environmental costs of RSUA in 2022 is not fully in accordance with the concept of environmental cost classification, Judging from the unfulfilled indicators that have been set.

The implication of the above conclusion is that the concept of environmental costs by Hansen & Mowen in this study is able to provide accounting science related to all environmental activities in studies related to the application of environmental accounting, recommendations based on the results of research, discussion, and conclusions in this study can be used as a reference and input to RSUA to further expand the company's accounting practices by including environmental aspects so that accounting can contribute to environmental improvement and corporate environmental responsibility.

Keywords: Analysis, Environmental Accounting, Environmental Cost Classification. Waste.