

## BAB V

### CONSLUSIONS AND SUGGESTIONS

#### A. Conclusions

Based on the results of data analysis and discussions that have been carried out by researchers regarding the application of environmental cost accounting at RSUA, the conclusions that can be drawn based on the results that have been discussed from this study are as follows:

##### **1. Identify Operational Activities of RSUA With The Concept of Environmental Cost Classification According to Hansen dan Mowen**

RSUA has identified environmental activities but has not been classified according to the environmental cost classification according to Hansen and Mowen even through the waste treatment process can properly prevent the occurrence of poor environmental quality and Increase The activities that have been carried out by RSUA in environmental activities during 2022 are as follows:

- a. Environmental prevention cost is an activity carried out to prevent the production of waste or garbage that has an impact on environmental damage. Hospital environmental prevention activities in RSUA include the procurement of cleaning tools and materials amounted to IDR 5,846,175.
- b. Environmental detection cost Is an activity carried out to determine whether products, processes, and other activities in the company have met applicable environmental standards or not. RSUA environmental

detection activities include testing water from WWTP treatment and clean water IDR 4,168,000 but activity detection cost has not been done optimally.

- c. Environmental internal failure cost is an activity carried out because it has already produced waste and garbage but is not disposed of outside the company's scope. Internal failure activities in RSUA include labor costs of IDR 170.000.000, IP maintenance and maintenance costs of IDR 93.507.074, waste transportation costs of IDR 21.369.150.
- d. Environmental external failure cost is an activity carried out after releasing waste or garbage into the surrounding environment. External failure activity in RSUA does not occur because no compensation costs are incurred related to the discharge of liquid waste into rivers.
- e. RSUA Environmental Cost Report Estimation

Table 22. RSUA Environmental Cost Estimation Report

<b>RSUA Environmental Cost Report Expires until December 31, 2022</b>		
	Environmental Costs (IDR)	% of total environmental costs
<b>Prevention Cost</b>		
- Cost of cleaning tools and materials	5,846,175	
	5,846,175	1.97%
<b>Detection Cost</b>		
- WWTP and clean water testing costs	4,168,000	
	4,168,000	1.41%
<b>Internal Failure Cost</b>		
- Labor costs	171,600,000	
- labors	93,507,074	

- Cost of transporting waste	21,369,150		
		286,476,224	96.62%
<b>External Failure Cost</b>			
	-		
<b>Total</b>		<b>296,490,399</b>	

Source : Processed by Researchers

In table 22. It shows that environmental costs in 2022 at RSUA are dominated by internal failure costs of 96.62% consisting of labor costs operating all waste treatment activities, maintenance and maintenance costs, and waste transportation costs. Of the three costs, it is dominated by labor costs. The amount of the monastery payment of labor salaries is due to the large number of labor personnel owned by RSUA to support hospital activities, while the second highest cost is in the cost of maintenance and non-medical care researchers assume the overall costs recorded in the Notes to Financial Statements because there are no specific details related to costs incurred for waste treatment activities.

Prevention costs amounted to 1.97% of the total environmental costs, this amount is still not significant, from this means that the hospital has not paid attention to the environment to prevent the production of waste or garbage that can cause damage and health of the surrounding environment. The detection cost of 1.41% is very low, meaning that there needs to be tests on other waste produced such as non-medical solid waste, medical solid waste, to air quality in hospitals. The cost of external failure has a percentage of 0% because there is no expenditure for external failure costs during the preparation period of the 2022 financial statements.

From the calculation of this percentage, it can be concluded that RSUA still allocates very minimal funds for environmental management activities. This may be considered effective because it costs very little, but it is very ineffective and it can be seen that RSUA's efforts are very minimal for optimal environmental management.

## **2. Identification Environmental Accounting at RSUA Pwj Hospital in 2022**

- a. The identification of costs related to environmental activities carried out by RSUA has not been in accordance with the concept of environmental cost classification according to Hansen and Mowen (2017), judging from the identification carried out separately and not in detail, for example the cost of purchasing cleaning equipment, the cost of testing clean water quality, costs.
- b. RSUA recognizes costs associated with environmental activities using accrual basis methods that are recognized at the time of transaction or at the time of purchase of waste treatment process needs. The cost recognition carried out is in accordance with the Basic Framework for the Preparation of Financial Statements paragraph 94 concerning expense recognition.
- c. In measuring environmental costs, RSUA uses current value and adjusts the costs incurred by taking the cost of realization of the previous year's budget. Measurement in combination of historical costs is in accordance with the Basic Framework for Preparing Financial

Statements paragraph 99 and 101 concerning the basis for cost measurement.

- d. In presenting environmental costs, RSUA presents them in the profit and loss statement. It means that RSUA has not presented environmental costs specifically, even though according to Hansen & Mowen (2017) cost reporting is important if an organization is serious about improving its environmental performance and controlling its environment.
- e. RSUA has not disclosed policies and reporting specifically in the notes to financial statements related to environmental costs because they are still grouped into other costs.

## **B. Research Implication**

### **1. Theoretical Implications**

The concept of classification of environmental costs by Hansen & Mowen (2017), in this research is be able to provide accounting knowledge related to all environmental activities in studies related to the application of environmental accounting.

## 2. Practical Implication

The practical implications related to the recommendations given based on the research results, discussions and conclusions in this research for RSUA 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 improving the environment and corporate environmental responsibility.

## C. Limitation

In working on this study, researchers found the following limitations:

1. There are limitation in research time, energy, and ability of researchers.
2. Researchers only focus on financial accounting related to the application of environmental accounting and do not discuss the management and environmental accounting side as a whole.
3. There are no specific accounting standards to regulate environmental accounting.

## D. Suggestion

The suggestions in this research are as follows:

1. RSUA is expected to improve good control over waste treatment activities produced in order to implement the concept of environmental cost classification by Hansen and Mowen and implement the stages of reporting environmental costs optimally.

2. RSUA is expected to compile environmental cost reports as classified in the concept of Hansen & Mowen (2017) which includes prevention costs, detection costs, internal failure costs, and external failure costs in order to find out which of the four types of costs are the most expensive so that management can make decisions to minimize costs incurred by hospitals.
3. It is necessary to disclose assets for waste treatment in detail in the Notes to Financial Statements to provide comprehensive information.
4. It is expected that further researchers will add a thorough disclosure of accounting treatment to waste treatment costs and be able to find standards for allocating environmental costs specifically so that they can be compared with actual company conditions and the results obtained from researchers more thoroughly such as in large hospitals can be analyzed risk factors from hazardous facilities such as nuclear facilities.

