



**ACCOUNTING DEPARTMENT
FACULTY OF ECONOMICS AND BUSINESS
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THESIS

**ANALYSIS OF THE APPLICATION OF ENVIRONMENTAL
ACCOUNTING TO WASTE MANAGEMENT IN HOSPITALS IN THE
CITY OF PADANG**

**(CASE STUDY OF NAILI DBS HOSPITAL AND
ANDALAS UNIVERSITY HOSPITAL)**

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ABSTRACT

This research aims to comprehend the waste treatment process and the categorization of environmental costs incurred in its management according to the Hansen Mowen theory, aimed at preventing environmental pollution. Additionally, it aims to analyze the implementation of environmental accounting in hospitals. The research focuses on hospitals located in Kota Padang, utilizing qualitative research methods. Furthermore, the analysis of the implementation of environmental accounting in hospital waste management is conducted through steps such as identification, measurement, presentation, disclosure, and acknowledgment.

The data used is secondary and primary data. In the secondary, there are financial reports for hospitals and data regarding environmental costs related to waste management from environmental health units. For primary data, namely interviews and documentation of the condition of the Waste Water Treatment Plant machines. The research results show that although hospitals in Padang City have been successful in managing waste, they have not implemented environmental accounting regarding environmental costs according to Hansen Mowen's theory, and have not disclosed this in their financial reports. However, without realizing it, hospitals have carried out waste and cost management activities for environmental aspects.

The researcher also proposed an environmental cost report based on the theory of environmental costs by Hansen Mowen's Theory. With a special report related to environmental costs, it is hoped that it will facilitate hospital management in Padang City in making decisions regarding environmental costs. It can also inform stakeholders that hospitals in Padang City are also responsible for maintaining environmental health.

Keywords: *Environmental Accounting, Environmental Costs, Waste Management*

Hospital, Hansen Mowen's Theory