

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

5.1 Conclusions

Based on the results of research that has been carried out by researchers regarding the analysis of environmental accounting research on waste management in hospitals in the city of Padang, it can be concluded as follows:

1. Process of waste management in hospitals in the city of Padang

Hospitals in Padang have carried out operational activities, resulting in waste. The waste generated from the Hospital is solid waste and liquid waste. Solid waste management is done by collaborating with third parties. Meanwhile, liquid waste uses a Wastewater Management Installation machine. Thus, the Hospital has carried out the waste management process properly and in accordance with established procedures, aiming to prevent it from harming environmental quality.

2. Application of environmental accounting in waste management in hospitals in the city of Padang

In implementing environmental accounting in Padang City hospitals, the hospitals have not implemented environmental accounting. However, waste management has been carried out properly in managing hospital waste. With the existence of waste management, the Hospital pays waste management costs. In the process of waste management activities, environmental costs will arise. Environmental costs Hospitals in Padang have not performed according to the stages expected in the environmental accounting concept.

In identifying the Hospital, it has not grouped costs into accounts or items like the classification in Hansen Mowen's theory, including prevention, detection,

internal failure, and external failure costs. For recognition, use the Accrual Basis and Cash Basis recording method. The hospitals use historical cost in rupiah to measure. The presentation is integrated with the financial statements, which can be proven by not making a report specifically for environmental costs, and disclosure is not presented.

5.2 Suggestions

From the findings above, the researcher realizes that there are still many shortcomings and imperfect mistakes, so the researcher tries to provide suggestions to further agencies and researchers:

1. For Agencies

Hospitals in Padang City are expected to implement environmental accounting to make it easier for hospitals to evaluate their performance so that the costs incurred are clearer. Special treatment should be given to environmental costs, such as presenting environmental costs separately and in detail to make it easier to find out the costs incurred in waste management and trace these costs according to usage needs.

2. For Further Research

Future research is expected to examine environmental accounting in companies or other entities directly related to the environment.