

## Application of Environmental Accounting to Waste Management at Pratama Semangat Baru Clinic

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### ABSTRACT

The purpose of this study is to ascertain how environmental accounting affects environmental costs at Pratama Semangat Baru Clinic and to evaluate the efficacy of waste management there in terms of operational effectiveness, minimizing adverse environmental impacts, and proper handling, all based on environmental principles. In this study, descriptive and qualitative methodologies were used. Documentation, observation, and interviews were used to collect data. Analyzing the data involved collecting all available facts and data and calculating environmental costs. Since Semangt Baru Primary Clinic handles medical waste with the help of a third party, the research findings show that the clinic does not incur costs for internal failure, prevention, or detection. As indicated by the absence of a dedicated report on environmental costs, the clinic has not adopted environmental accounting standards.

## **INTRODUCTION**

Indonesia is a country where companies or organizations develop so quickly according to the many needs of the community that are immediately fulfilled. Business activities carried out by companies or organizations use resources including raw materials and labor that will produce goods and services to meet the needs of the community. Business activities carried out by companies or organizations have an impact on the environment around companies and organizations. The impact of these business activities can have direct or indirect effects on the surrounding environment. Companies or organizations in carrying out their business activities are oriented to get as much profit or profit as possible. This has positive and negative consequences for the surrounding environment. Positive things from business activities carried out by companies to the environment such as creating jobs that will reduce unemployment. Negative impacts consist of business activities carried out by companies that are accepted by the environment such as air pollution, water pollution, waste and so on.

Environmental accounting is a development of social accounting in the field of accounting science that serves to identify, recognize, measure, present, and disclose environmental accounting (Anggraeni, 2023). With environmental accounting, organizations or companies can be more disciplined in processing waste products and also their operational activities in order to manage them first to reduce harmful materials to the environment when disposed of. In the process of managing the environment, of course, there are costs that will be incurred. In the process of calculating and reporting costs related to waste management, it is not always the same with every company, both trading companies and service companies. This is because there is no Financial Accounting Standards Statement that specifically regulates environmental accounting, but in PSAK 33 of the Indonesian Accounting Association (IAI) includes Environmental Management issues related to environmental issues.

Stating that environmental costs are one of the main costs, both those that have a direct or indirect relationship with production activities. As a result, it is essential to oversee environmental management to mitigate the adverse effects of operational activities on the environment. Based on observations, Klinik Pratama Semangat Baru is one of the units owned by Midwife Sophia Lorenta, which was established in 1996 under the name "Practice of Midwife Sophia Lorenta", then in 2006 took care of the company's license and changed the name of the practice to Klinik Pratama Semangat Baru. The New Spirit Primary Clinic is increasingly growing rapidly in its health service efforts. Klinik Pratama Semangat Baru functions to provide basic medical services for the community. For the development of the New Spirit Primary Clinic, the community is increasingly entrusting, to do treatment at the New Spirit Primary Clinic. More and more clinic operational activities will certainly produce a lot of waste, the waste produced is also very complex ranging from medical waste and non-medical waste.

Therefore, waste management must be correct and in accordance with applicable regulations, because if it is not in accordance with the regulations, it has a negative impact on the community and the surrounding environment.

Moreover, this clinic is located in an area close to elementary schools, health centers, stalls, shops, Koramil, and Panglong. Based on observations, the Semangat Baru Primary Clinic has not yet made a special report in terms of environmental costs and has not been widely highlighted regarding the application of environmental accounting. The financial statements made by the Semangat Baru Pratama Clinic are still based on the management given to the leadership to the administration, namely financial reports in a simple form that are not in accordance with financial reports in accordance with PSAK standards.

## **LITERATURE REVIEW**

### **Legitimacy Theory**

Legitimacy theory plays a crucial role for businesses, highlighting that social norms, values, and community reactions act as essential factors influencing a company's organizational behavior analysis concerning its environment. The application of legitimacy theory in relation to corporate responsibility regarding environmental matters involves the company disclosing its social responsibility initiatives in order to earn legitimacy from the local community (Susanti, Baehaqi, and Firman 2021).

### **Definition of Environment**

The concept of the environment refers to a space that encompasses all objects, forces, conditions, and living entities, including humans and their actions. The environment according to the general definition is everything around the human object related to its activities (Agung, Srihastuti, and Athori 2022). The environment is an absolute part of human life, namely a living system where there is human intervention in the ecosystem order (Saifitri, Desi, et al, 2020: 1-4).

### **Environmental Management**

In line with Government Regulation No. 22 of 2021 on the Implementation of Environmental Protection, the environment is defined as a cohesive space encompassing all objects and living organisms, including humans and their actions, which together sustain the survival and well-being of both humans and other living beings.

Environmental management refers to a comprehensive approach aimed at preserving the functions of the environment. This includes policies for organizing, using, developing, sustaining, restoring, monitoring, and regulating the environment. Environmentally sustainable development is a deliberate and structured initiative that integrates the environment, along with its resources, into the development process to safeguard the ability, well-being, and quality of life for both current and future generations. "Sustainable development seeks to create a balance between human actions and nature. The particular circumstances surrounding sustainable development and the environmental crisis result in political dynamics at both national and international levels, requiring an effective and secure political system to achieve this, as discussed in the book (Sembiring, Tamaulina, 2022: 12-16).

### **Definition of clinic**

A clinic is a healthcare establishment that coordinates and delivers essential or specialized medical services, managed by various types of health professionals and overseen by a medical team. It necessitates the implementation of a precise and dependable information system, which is adequate to enhance the health services provided to patients and related communities. According to Lestari, Widiyono, and Herawati (2019), a clinic is a healthcare establishment that offers primary and/or specialized medical services, operated by various healthcare professionals including nurses and midwives, and is managed by medical personnel such as doctors, specialists, dentists, or dental specialists. Meanwhile, according to (Agustine Dewi, Dianawati, and Mahmuda 2020) a clinic is a public health facility established to provide care to patients.

### **Types of Clinics**

According to Yani, et al (2021: 172-175) Based on service capabilities, the Clinic consists of:

#### **1. Primary Clinic**

A primary clinic is a facility that provides fundamental medical services provided by general practitioners and managed by a general practitioner. According to its licensing, this clinic may be owned by either a business entity or an individual. A primary clinic is also a health care facility that organizes basic medical services both in general and specifically for the purposes of observation, promotive, preventive, diagnosis, care, treatment, and others.

The nature of health services provided can be:

- a. Outpatient treatment
- b. Hospitalization
- c. One day care
- d. Home care
- e. 24 hours service in 7 days

#### **Main Clinic**

A main clinic is a healthcare facility that offers both specialized and general medical services. Specialized services refer to medical care that focuses on specific fields, age categories, organs, or disease types. Depending on its licensing, this type of clinic can only be operated by a business entity structured as a CV or PT..

As for the form of clinic services, it can be:

- a. Hospitalization
- b. Outpatient
- c. 24-hour service in 7 days
- d. Home care
- e. One day care

### **Definition of Clinical Waste**

Clinical waste is produced during standard patient care, particularly in surgical and high-risk departments. This type of waste can be dangerous and

poses a significant infection risk to both germs and the wider community. Therefore, clinical waste is typically marked with clear labels.

### **Types of Clinical Waste**

According to Sapietro (2019: 4-6) clinical waste is divided into 2 types, namely:

#### **1. B3 Waste**

Hazardous and toxic waste (B3 waste) refers to the byproducts of a business or activity that contain harmful and toxic substances which, because of their characteristics, concentration, and/or quantity, have the potential to directly or indirectly contaminate and/or harm the environment, as well as pose risks to the health and survival of humans and other living organisms.

Various clinical service facilities can produce waste in both liquid and solid forms. Solid waste can be grouped into two, namely medical and non-medical waste. Medical waste is waste generated directly from medical laboratory analysis activities. This waste is classified as hazardous waste. If the disposal of medical waste does not meet the requirements, it can pose a danger to the community around the disposal site. Included in medical waste are: sharp medical waste, infectious waste, body tissue waste, cytotoxic waste, pharmaceutical waste, chemical waste, and radioactive waste.

#### **2. Non-hazardous waste**

Non-hazardous waste in clinics is non-hazardous medical waste and non-hazardous non-medical waste. Non-hazardous medical waste can be in the form of chemical waste that is non-hazardous. Non-medical waste is waste generated from activities outside medical activities, such as domestic waste, office waste, and waste from parks. The domestic waste in question is waste originating from MCK activities, food wrappers, and food scraps. Domestic waste classified as non-B3 is also waste that is not related to patient care. Office waste can be in the form of used paper, plastic and others.

### **Environmental Accounting**

Environmental accounting involves documenting, quantifying, and identifying costs associated with a company's operational activities that impact the environment. This information can aid in management decision-making regarding the business and contributes to enhancing the company's social and environmental accountability, as well as assessing the operational performance concerning environmental conservation (Liana, Hendri, and Darmayanti 2021).

### **Environmental Accounting Objectives**

The goal of environmental accounting is to enhance the availability of pertinent information for those who require or can utilize it. Additionally, another aim of implementing environmental accounting pertains to the conservation initiatives by businesses and other entities, specifically addressing the concerns of public organizations and local governmental companies as referenced in the book (Widhiastuti, Ratieh, and Aeni, 2024: 12-14).

## **Functions and Roles of Environmental Accounting**

The significance of employing environmental accounting in businesses or other organizations is outlined through its various functions and roles. These functions and roles can be categorized into two types: the internal function and the external function, as described in the book (Husnatarina, 2024: 9-10).

### **1. Internal Functions**

Internal functions pertain to the organization's internal stakeholders. Internal stakeholders include entities involved in business operations, such as households of consumers and producers, along with other service providers. The primary actor and key decision-maker in this internal function is the company leader. This individual bears the responsibility for all decision-making and establishing internal policies within the organization.

Similarly, in the context of the company's environmental information system, internal functions facilitate the management of costs related to environmental preservation and allow for the analysis of the effectiveness and efficiency of these environmental conservation activities in relation to decision-making. Within this internal function, environmental accounting is anticipated to serve as a management tool for business leaders when addressing issues within business units.

### **2. External Function**

The external function pertains to the financial reporting aspect of a company. A key consideration for businesses is the disclosure of the outcomes of their environmental conservation efforts, presented as accounting data. This disclosed information comprises the quantifiable results of these environmental initiatives. Additionally, it includes details regarding the economic resources of the business. The external function empowers the company to shape the decision-making processes of various stakeholders, including customers, business partners, investors, local communities, and governmental entities.

#### **Environmental Costs**

Environmental costs are all financial or non-financial sacrifices incurred by the company to maintain environmental stability. According to Alimbudiono (2024: 18) Environmental costs in accounting refer to costs associated with the environmental impact of the operational activities of a company or organization.

#### **Clarification of Environmental Costs**

Environmental cost quality is an industry standard technique for evaluating trends in full costs in ensuring each end product and adjusting services more than the customer wants. According to Taufiq (2022: 205-207) environmental costs can be classified into 4 categories:

1. Environmental prevention costs are costs for activities undertaken to prevent the production of waste and/or garbage that cause environmental damage. Examples of prevention activities are evaluation and selection of suppliers,

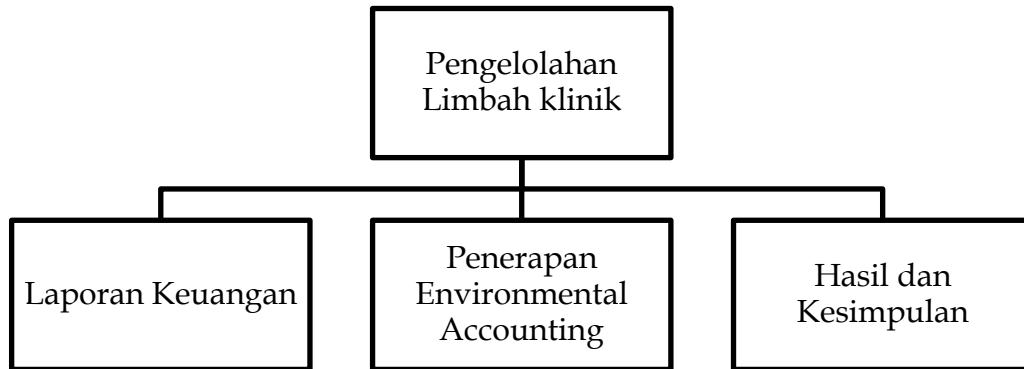
evaluation and selection of pollution control devices, design of processes and products to reduce or eliminate waste, training employees, studying environmental impacts, examining environmental risks, conducting environmental research, developing environmental management systems, recycling products, and obtaining ISO 14001 certificates.

2. Environmental detection costs are costs for activities undertaken to determine whether or not the company's products, processes and other activities meet applicable environmental standards. Examples of detection activities are inspection of environmental activities, inspection of products and processes (for environmental friendliness), developing environmental performance measurements, conducting pollution testing, proving the environmental performance of suppliers, and measuring pollution levels.
3. Environmental internal failure costs are costs for activities that are performed due to the production of waste and garbage, but are not discharged to the external environment. So internal failure costs are incurred to eliminate and treat waste and garbage when they are produced. Internal failure activities have one of two purposes:
  - a. To ensure that the waste and garbage produced are not discharged into the external environment.
  - b. To reduce the level of waste discharged so that the amount does not exceed environmental standards. Examples of internal failure activities are the operation of equipment for pollution reduction or elimination, treatment and disposal of toxic wastes, maintenance of pollution equipment, licensing of facilities for waste production and recycling of waste materials.
4. Environmental external failure costs are costs for activities performed after releasing waste or garbage into the environment. External failure costs can be further divided into realized and unrealized categories. Realized external failure costs are the costs experienced and paid by the company. Unrealized external failure costs, or societal costs, are caused by the company but experienced and paid for by parties outside the company. Examples of realized external failure costs are:
  - a. Cleanup of polluted lakes.
  - b. Cleaning up spilled oil.
  - c. Cleanup of contaminated land.
  - d. Inefficient use of raw materials and energy.
  - e. Settlement of personal injury claims and unsustainable work practices.
  - f. Settlement of property damage claims.
  - g. Rejuvenation of land to its natural condition.
  - h. Loss of sales due to poor reputation.

Examples of unrealizable external failure costs (social costs) are:

1. Medical treatment due to polluted air The welfare of the individual who bears the pollution-affected society.
2. Loss of usefulness of the fund as a place due to pollution (degradation).
3. Loss of employment due to pollution (individual welfare).

4. Damage to the ecosystem due to solid waste disposal (degradation).



## METHODOLOGY

### Types and Research Approaches

The type of research that will be used in this research is qualitative research with a descriptive approach. According to Sugiyono (2015: 12), "Qualitative methods are research methods based on the philosophy of postpositivism, used to research on natural object conditions, (as opposed to experiments) where the researcher is the key instrument, data collection techniques are triangulated (combined), data analysis is inductive / deductive, and qualitative research results emphasize meaning rather than generalization. This qualitative method is often called a naturalistic research method because the research is conducted in natural conditions (natural settings) ". Descriptive research is a description designed to obtain information about the status or symptoms of a particular population or area, or map facts based on certain perspectives (frame of mind) at the time the research was conducted (Abdullah, 2018: 1).

### Location and Time of Research

The location of this research is at the Pratama Semangat Baru Clinic, which is located at Jalan Besar Biru-Biru Dusun IV Lau Sigembura II No. 19, Biru-Biru, Biru-Biru District, Deli Serdang Regency, North Sumatra 20358. The research time starts from March 2025 to April 2025.

### Research Subject

Research subjects are parties related to the research (informants or sources) to obtain information related to research data which is a sample of a study. Research subjects can provide information that can explain the characteristics of the subject under study. Informants as sources to obtain data that will be needed by researchers to find out about how the application of Enviromental Accounting to waste management at the clinic. The informants are:

1. Administration.
2. 3 people who live around the hospital.

### **Data and types of data**

In Hardani, et al (2020: 246) this uses two types of data sources, namely as follows:

#### **1. Primary Data Sources**

Primary data in research is obtained directly from data sources directly from the source by taking measurements, counting in the form of questionnaires, observations, interviews and others. Primary data sources in this study are interviews with administration, and 3 people who live around the New Spirit Primary Clinic.

#### **2. Secondary Data Sources**

Secondary data is obtained indirectly from other people, offices in the form of reports, profiles, manuals, or libraries. Secondary data in this study are: Data regarding the type of waste from the clinic, documents regarding waste treatment from the company's activities, and data relating to the costs incurred by the company for the environment.

### **Data Collection Techniques**

Collection can be done in various settings, various sources, and various ways. This data collection technique was carried out at the New Spirit Primary Clinic. After obtaining permission, the researcher can carry out data collection techniques. The following data collection from data sources is taken by means of:

#### **1. Interview**

An interview is an oral dialog conducted by the interviewer to the interviewee to obtain and explore information about the required data. The interview that the researcher will conduct is by preparing a complete and detailed reserve of questions by conducting questions and answers with the Semangat Baru Primary Clinic. Researchers will conduct interviews with administration and people who live in the clinic environment.

#### **2. Observation**

Observation as a data collection technique has specific characteristics when compared to other techniques, namely interviews and questionnaires. If interviews and questionnaires always communicate with people, then observation is not limited to people, but also other natural objects. Data collection techniques by observation are used when the research is related to human behavior, work processes, natural symptoms and when the observed respondents are not too large. Researchers made direct observations of all activities related to the application of environmental accounting at the Semangat Baru Pratama Clinic.

#### **3. Documentation**

Data collection methods with documentation are records of events that have passed. Documents can be in the form of writings, pictures, or monumental works of a person. In this case the research uses several documents sourced from the New Spirit Primary Clinic. These documents include a general description of

the company, regulations relating to environmental accounting, reading and understanding the literature related to this method.

### **Data Analysis**

Qualitative data analysis method is a research method that sees the object of research dynamically and produces thought construction and restates the symptoms observed at the New Spirit Primary Clinic. Data analysis is a systematic search and compilation of data obtained from interviews, field notes, and documentation, by organizing data into categories, breaking down into units, synthesizing, compiling into patterns, choosing which ones are important and which ones will be studied, and making conclusions so that they are easily understood by oneself and others. The stages of data analysis that will be carried out by researchers are as follows:

1. Collecting all data and information obtained from interviews, observations, and documentation related to the application of environmental accounting to the allocation of waste treatment costs incurred by the clinic.
2. Identifying environmental costs, which consist of:
  - a. Environmental prevention costs
  - b. Environmental detection costs
  - c. Internal failure cost
  - d. External failure cost
3. Inference

## **RESEARCH RESULT**

### **Brief History of Klinik Pratama Semangat Baru**

The practice of Midwife Sopia Lorenta AM.Keb which was established on April 21, 1996 in Tiga lingga, and in 2006 the practice moved to Biru-biru and took care of the company license of Klinik Pratama Semangat Baru and is operating until now. Klinik Pratama Semangat Baru is an agency engaged in the health sector which acts as a clinic that develops to help local communities and families and create jobs for medical personnel. In the beginning, this clinic was just an ordinary clinic. But over time, the clinic became bigger due to the increasing number of patients seeking treatment. This led to the need to develop a better, bigger and more appropriate clinic as more services had to be provided to patients. The clinic only accepts general patients, meaning that the clinic does not accept BPJS (Social Security Organizing Agency) patients because the clinic is a private company.

### **Vision, Mission and Motto of Klinik Pratama Semangat Baru**

Klinik Pratama Semangat Baru has the following vision, mission and motto:

1. Vision  
Improving family and community health services at the New Spirit Primary Clinic.
2. Mission  
Being a health facility to reduce the high morbidity rate, and build a healthy environment.
3. Motto

Serving wholeheartedly

### **Facilities and Service Rooms of Klinik Pratama Semangat Baru**

The facilities provided by Klinik Pratama Semangat Baru in supporting services for public health welfare are as follows.

#### **A. Medical Services**

1. EMERGENCY ROOM
2. Inpatient Unit
3. Outpatient Unit
4. Partus Room
5. Postpartum Room

#### **B. Medical Support**

1. Pharmacy Installation
2. Ambulance

### **Employment at Klinik Pratama Semangat Baru**

Klinik Pratama Semangat Baru is a clinic that is increasingly advanced and continues to develop from the past until now. Operational activities at the clinic are supported by several workers who have their respective duties and responsibilities. The following is the workforce at the New Spirit Primary Clinic:

1. Doctor
2. Midwife
3. Nurse

### **Operational Waste of Klinik Pratama Semangat Baru**

Activities generated by Klinik Pratama Semangat Baru as a health service provider will definitely not be separated from the name of B3 waste or hazardous waste. The following are the wastes generated by the Pratama Semangat Baru Clinic, namely:

#### **1) Medical Waste**

Every waste generated by the Pratama Semangat Baru Clinic has been separated, and placed according to their respective places that have been provided. Which will later be taken by a third party. Examples of medical waste generated include:

- 1) Gauze
- 2) Handscoon
- 3) Infusion Set
- 4) Used Masks
- 5) Used Personal Protective Equipment
- 6) Sharp Objects
- 7) Syringes
- 8) Abocath
- 9) Used Vials.
- 10) All waste contaminated with blood or body fluids of patients.

## 2. Non-Medical Waste

Non-medical waste comes from office activities, public places, household waste, namely:

- 1) Plastic waste
- 2) Cardboard remnants
- 3) Kerta, and
- 4) All that is not related to the patient's body fluids.

### **Waste Management Process of the New Spirit Primary Clinic**

The New Spirit Primary Clinic has separated medical and non-medical waste. However, the separation of medical waste is only united into one type of waste which is put into a white bin, while non-medical waste is put into the trash can.

The following is the process of processing medical waste and non-medical waste at the Pratama Semangat Baru Clinic, among others:

1. Medical waste
  - 1) Pratama Semangat Baru Clinic separates medical waste and non-medical waste.
  - 2) Waste separation is characterized by different disposal sites.
  - 3) Medical waste is distributed to a company that cooperates with PT Sejahtera Deli Lestari Indah (SDLi) for medical waste treatment. Every three months PT SDLi will come to transport the medical waste at the clinic. In the processing of medical waste, Klinik Pratama Semangat Baru experiences external constraints, namely the limitation of the amount of medical waste collection by PT SDLi, in the regulations in the cooperation contract. The amount of medical waste collected every three months is a maximum of 15 (fifteen) kg.
2. Non-medical waste
  - 1) After being separated from medical waste, non-medical waste is placed in the non-medical waste bin.
  - 2) Place a trash can in front of the clinic
  - 3) Non-medical waste will be handled by the garbage man. Non-medical waste will be transported by waste officers every 3 days.

This is in accordance with the statement of Selviana Tarigan as the administration at the New Spirit Primary Clinic that:

*"For non-medical waste, there is already a waste officer who will take our non-medical waste every three days, then for medical waste we work with PT Sumatra Deli Lestari Indah (SDLi) who will take the medical waste every three months".*

*"Before the medical waste is given or taken by PT SDLi, we must first separate it from non-medical waste and medical waste. For medical waste itself, it is put in the provided white-colored trash can"*

### Identifying Environmental Costs

In this case, to separate environmental costs from other types of costs is to clarify four categories of environmental costs: prevention activities, detection activities, external failure activities, and internal failure activities.

**Table 4.3**  
**Environmental Cost Report of Klinik Pratama Semangat Baru in 2022**

<b>Klinik Pratama Semangat Baru</b>	
<b>Environmental Cost Report</b>	
<b>For the period ended December 31, 2022</b>	
External Failure Costs:	
Cost for medical waste management to PT SDLi	IDR 6.000.000

Source: Processed by researchers 2025

**Table 4.2**  
**Environmental Cost Report of Klinik Pratama Semangat Baru Year 2023**

<b>Klinik Pratama Semangat Baru</b>	
<b>Environmental Cost Report</b>	
<b>For the period ended December 31, 2023</b>	
External Failure Costs:	
Cost for medical waste management to PT SDL	IDR 6,000,000

Source: processed by researchers 2025

### Social Responsibility of Klinik Pratama Semangat Baru

To avoid health risks and disorders, it is necessary to organize clinic environmental health. Regarding the responsibility imposed on the clinic for the emergence of environmental problems such as waste treatment activities due to its operational activities, of course the clinic must incur environmental costs related to waste treatment.

In accordance with Legitimacy theory which states that companies operate in an external environment and they try to ensure that their behavior is in accordance with the limits of community norms.

Clinics in the community have legitimacy to be able to carry out their activities, but over time the position of the clinic has become very important in people's lives so that automatically the impact is also very large. Clinics as health care facilities should not be a source of pollution for the environment, but instead have a positive impact. This form of concern varies, including environmental protection, job security, human rights, company interaction and involvement with the community.

Pratama Semangat Baru Clinic has made efforts in terms of waste management, before the waste is disposed of. This has been proven by the results of interviews with residents who live around the Pratama Semangat Baru Clinic. One of the residents, Mrs. Mahdalena, who lives in front of the Pratama Semangat Baru Clinic, said that:

*“As a resident who lives around the New Spirit Primary Clinic, I have never felt environmental pollution, especially in terms of waste, I just feel safe, because the New Spirit Primary Clinic has treated its waste properly.”*

## **DISCUSSION**

Based on the results of interviews with Sister Selviana Tarigan as administration at the Pratama Semangat Baru Clinic, she stated that:

At Klinik Pratama Semangat Baru, environmental costs can be classified into 1 category, namely, external failure costs. For prevention costs, detection costs, and internal failure costs are not carried out once a year or have never been done.

The costs incurred by the New Spirit Primary Clinic for external failure costs are: Paying fees to a third party PT Sumatra Deli Lestari Indah (SDLi) for processing B3 medical waste.

Based on research conducted by looking at evidence and interviews, environmental costs incurred, it can be seen that the Pratama Semangat Baru Clinic has incurred costs related to environmental activities. However, these costs have not been specifically identified by the Semabgat Baru Primary Clinic.

## **CONCLUSIONS AND RECOMMENDATIONS**

1. Pratama Semangat Baru Clinic has not implemented environmental accounting, this is evidenced by the absence of reports related to environmental costs.
2. Pratama Semangat Baru Clinic in its operational activities to provide health services to the community produces medical B3 waste and non-medical B3 waste. Pratama Semangat Baru Clinic in managing its waste is managed internally and externally through cooperation with third parties.
3. The category of environmental costs allocated by the Pratama Semangat Baru clinic is not in accordance with the theory in Taufiq's book, this is because prevention costs, detection costs, and internal failure costs do not exist.
4. Researchers hope that the Pratama Semangat Baru Clinic can compile reports specifically related to environmental costs, not made into one as it is now applied. This aims to make it easier to provide information to stakeholders and as a decision-making tool.
5. The New Spirit Primary Clinic in preparing environmental cost reports is clarified by the theory in Taufiq's book which consists of prevention costs, detection costs, internal failure costs, and external failure costs.

## **ADVANCED RESEARCH**

For future researchers who discuss environmental accounting, it is expected to analyze the clinic's financial statements based on Statement of Financial Accounting Standards No.33.

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