



Implementation of Environmental Accounting in Hospitals: Alfred Schutz's Phenomenological Perspective

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ABSTRACT

Abstract The aim of the research carried out was to find out how environmental accounting standards are in efforts to prevent waste at the South Tangerang City General Hospital. The data collection methods and techniques used in this research were descriptive qualitative methods and direct interviews with the Waste Water Management Installation section and the accounting section related to environmental management costs. The data used comes from documentation or internal hospital data. Combining Schutz's phenomenological perspective, the data analysis stage includes interpretation, subjectivity and thematic analysis. Alfred Schutz's phenomenology is one of the important thoughts of phenomenology as a philosophical movement. At the same time, clarify the research object of social awareness in the development of social science awareness. From the research results, it was found that the South Tangerang city general hospital has managed its waste well and has carried out accounting treatment stages for environmental management costs and recorded environmental costs in goods and services expenses. With this research, it is hoped that the South Tangerang City General Hospital will implement better environmental accounting.

Key words: Environmental Accounting, Hospital Waste, WWTP processing and Alfred Schutz's phenomology

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INTRODUCTION

Regarding environmental sustainability, the government has provided a legal umbrella in the form of: 1) Law Number 74 of 2001 concerning the management of hazardous and toxic materials; 2) Law Number 32 of 2009 concerning environmental protection and management; and 3) Regulation of the Minister of Environment Number 6 of 2013 concerning the Public Disclosure Program for Environmental Compliance. Then for its implementation, binding regulations are made for the relevant ministries, namely: (1) Ministry of Environment and Forestry (P.56/Menlhk-Setjen/2015) and (2) Ministry of Health (3) Regulation of the Minister of Health Number 7 of 2019 concerning Hospital Environmental Health regarding amendments to the Decree of the Minister of Health Number 1204/Menkes/SK/X/2004 concerning Hospital Environmental Health Requirements).

Syahrir et al., (2022) Environmental pollution is mostly caused by industrial companies with the environment, monoxide, hydrogen peroxide, gas leaks, pollution, carbon emissions, and limited

use. Hasiara et al., (2018) The application of environmental accounting is used by every company in an effort to increase environmental protection, protect the environment, provide environmental cost decisions and create budgets in managing the environment. Islamey (2016) explains that companies need an environmental accounting system as a responsibility in waste management by measuring, assessing, disclosing and reporting waste management costs from the results of the company's operational activities. All hospitals will of course incur costs related to medical waste management. (Amanah et al., 2022). Hospitals need to implement environmental accounting so that costs resulting from medical waste management can be properly recorded and presented in financial reports. (Anis et al., 2020) and minimize the environmental problems it faces (Sela et al., 2019).

Arindita et al., (2016) The hospital collaborates with third parties for waste processing for solid waste and construction of Wastewater Treatment Plants (IPAL). (Abdullah et al., 2020; Moses C. Liando et al., 2023). For B3 waste in liquid and gas form in hospital environments. The importance of environmental accounting basically demands full awareness of companies and other organizations that have benefited from the environment ((Ikhsan, 2007:14). This is in accordance with this study which uses Alfred Schutz's Phenomenology approach, to understand human awareness and behavior regarding accountability for the implementation of environmental accounting.

Alfred Schutz's phenomenological approach aims to examine the phenomenon of environmental accounting implementation with a special emphasis on the actualization of hospital awareness values. The use of this approach Alfred Schutz's phenomenology is a novelty in itself. Various previous studies conducted by Indrawati & Intan Saputra Rini., (2018); Samsiar et al., (2020); Abdullah, (2021); Yogiswari et al., (2021); Husni et al., (2022); Ramadhani et al., (2023); Hirdariani et al., (2022); Aldi & Martadinata, (2023); as well as Oca et al., (2023) limited to researching environmental accounting using a descriptive qualitative approach.

LITERATURE REVIEW

Definition of Environmental Accounting

Accounting was originally defined as merely a procedure for processing financial data. This definition can be found in the Accounting Terminology Bulletin published by the American Institute of Certified Public Accounting (AICPA).

Environmental accounting is a development of social accounting as a form of social responsibility in the field of accounting science which functions to identify, recognize, measure, present and disclose environmental accounting. Islamey, (2016). Environmental accounting is defined as all environmental costs by taking into account all environmental costs and recorded in the company's annual financial report (Sari et al., 2020). The functions and roles of environmental accounting can be divided into two types. The following will explain each of these functions.

Internal Functions

As one of the functions in a company, the internal function itself is closely related to the financial reporting aspect.

External Functions

The company needs a financial report which must then be reported to the parties who need the information. Environmental accounting not only provides cost data that is essential for assessing the impact of management's financial activities, but also physical information flows (raw material usage and cost lists of goods delivered) help to characterize environmental impacts ((Ikhsan, 2007:109)

Environmental costs According to Hansen & Mowen, it is divided into 4, namely:

prevention costs, environmental detection costs, internal failure costs, and external failure costs ((Indrawati & Rini., 2018)

Alfred Schutz's Phenomenological Theory

Phenomenology explains about a person's life experience or a method to study how individuals subjectively feel experiences and give meaning to the phenomenon. One of the phenomenological theories that is currently developing is Alfred Schutz's phenomenology. Phenomenology and economics, suggests that a person's conscious actions, including in the economic field, are the result of worldly interactions

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with the surrounding environment through intersubjectivity. (Leiter (1980) in Ahimsa-Putra,(2012); Wita and Mursal,(2022).

METHOD

This research uses a qualitative approach method. Moleong, (2015:4) explains that qualitative research procedures will produce descriptive data in the form of written or spoken words from people and observed behavior. Qualitative research used in the study is an interpretive paradigm, intending to understand the phenomenon of what is experienced by research subjects individually or in groups regarding attitudes, behavior, views, motivations, feelings, and humanitarian actions. (Muslim, 2016).

The process of analyzing qualitative research data as a process of systematically searching for and compiling data obtained from interview results, field notes and documentation, by organizing data into categories, describing them into units, synthesizing them, compiling them into patterns, choosing what is important and what will be studied and making conclusions so that they are easy to understand by oneself and others ((Sugiono, 2019:243).

Informants as many as 3 (three) people, consisting of the head of the health division, the head of the non-medical support division and the head of the financial division, their considerations are directly involved in the management of the hospital's environmental cost finances. Data collection and retrieval using observation techniques, interviews, and documentation. Data analysis is carried out by reducing data, displaying data, concluding and verifying. To determine the cost of hospital environmental waste. based on the aspect of accountability for the mandate derived from Alfred Schutz's phenomenology theory, with a focus on seeing the implementation of a policy based on the subjective awareness of individuals.

RESULTS AND DISCUSSION

Waste Management in hospital.

Hospital waste processing activities that have been implemented by the South Tangerang City Hospital service have 6 types of focus indicators of hospital activities, namely medical waste, non-medical waste, cleanliness, fast control, IPAL and laundry. The hospital processes various medical and non-medical waste, some of which are hazardous and toxic waste (B3 Waste). Where this waste requires special handling both in terms of storage, transportation and disposal. Waste generated from the operational activities of the South Hospital is in 2 forms. This is based on an interview with Mrs. Diana in the field of environmental health:

"waste produced hospitals in the form of medical waste and non-medical waste and IPAL waste, this waste comes from hospital operational activities. (interview on March 18, 2024)"

Based on informant 1, he understood that waste in hospital operational activities consists of medical waste, non-medical waste and wastewater treatment plant (IPAL). Hospital waste generated from hospital operational activities. In the form of liquid waste and solid waste, both medical and non-medical. Waste management is very diverse, especially medical waste because it is infectious. Based on this, Mrs. Diana as the Head of the Environmental Health Installation stated that:

"The liquid waste produced is managed using a Wastewater Treatment Plant (IPAL)"

Based on informant 1, it is understood that the waste produced by the hospital manages its liquid waste using a Wastewater Treatment Plant or IPAL. Liquid waste that is channeled to the IPAL is a hospital wastewater treatment process with anaerobic-aerobic biofilters. Wastewater is flowed through a filter (bar screen) to filter waste that is still in solid form. After going through the screen, wastewater is flowed into the initial sedimentation tank to precipitate mud particles, sand and other dirt. In addition to being a tank for decomposing organic compounds in solid form, sludge digestion (sludge decomposer) and mud container. The results of the interview with Mrs. Diana, the head of the environmental health division in charge:

"So the IPAL flow is first from the room entering the biopom, then from the biopom entering the control tank then entering the coarse and fine filter tanks. Entering the equalization tank then entering the breast milk tank, from the breast milk tank entering the sedimentation tank then down to the filter tank and finally flowing into the pond with fish. and the fish pond is a physical indicator of toxic and hazardous chemicals"

(B3) as an experiment, fish if placed in a fish pond will still live.

Informant 1 fully understands that environmental costs are a type of cost that arises from hospital operational activities with the aim of managing and preventing environmental damage due to waste generated. Environmental costs are costs incurred by hospitals related to preventing environmental damage and protecting the environment from waste generated. This is in accordance with the results of the interview with Informant 1 as follows:

"Environmental costs are costs arising from the operational activities of the South Tangerang City Hospital which aim to manage and prevent damage to the environment around the South Tangerang City Hospital caused by waste, but in the operational activities of the South Tangerang City Hospital there are several costs that arise. So we have submitted a draft budget for the cost of processing medical and non-medical waste and the final realization in 2023 was around IDR 700 million (interview on March 18, 2024)"

In this case, he also realized that waste management would incur costs. South Tangerang City Hospital is managed by the city government, where in terms of finance there needs to be a budget and realization of waste management costs. Informant 1 knows for sure the budget and realization according to the South Tangerang City Hospital Budget Realization Report. After several operations, a layer of micro-organism film will grow on the surface of the filter media. Transportation and destruction of infectious waste at the Hospital in collaboration with a 3rd party, PT Mitra Garuda Palapa as a transporter and PT Triguna Pratama Abadi as an infectious waste destruction company. has used festronik as evidence that B3 waste is transported to the final manager and is properly detected. The amount of hospital waste generated in January was 7,202 kg and in February it was 6,808 kg. This is supported by the governance of the hospital which already has a contract agreement with a third party in the environmental waste processing process. This is in accordance with the results of an interview with the informant Mr. Endang, the person in charge of non-medical support.

"We divide our waste into 2, there is medical waste and non-medical waste, then we cooperate with PT Mitra Garuda Palapa for medical waste and non-medical waste we cooperate with CV. Anugrah Abadi. With the implementation of the work agreement letter (SPK), later the third party for medical waste and non-medical waste we separate. And also all medical and non-medical waste is always collected every day by a third party and must not be more than 2 days to be transported and usually in 1 day the waste is collected twice, the first waste is collected in the morning and the second waste is collected in the afternoon. (interview conducted March 20, 2024)"

Informant 2 carries out the management of medical waste and non-medical waste in accordance with the flow agreed upon by the hospital and the third party. Environmental accounting if applied is very good for protecting the environment from the dangers of waste that is certainly caused in waste processing will carry out the monthly and annual processing payment process.

Based on the research conducted, the costs incurred by the hospital are grouped into the hospital's financial report. This is in accordance with the results of the interview with the informant Mr. Endang, the person in charge of non-medical support:

"For the payment process, the third party will bill us from the South Tangerang City Hospital every month, so every month they will accumulate the kilos of waste that will be paid, they will give us the bill and verify it with the inspection team with the third party conducting a PPK to be given to the finance party so that the finance party pays the bill. (interview on March 20, 2024)"

Informant 2 understands the payment process by first receiving proof of billing from party 3 to the hospital. The first time the hospital determines the environmental costs for managing the costs of handling that occurs in operational activities is to identify the negative impacts. The hospital identifies all medical and non-medical activities that have the potential to cause environmental impacts and allocates costs for environmental management. This is in accordance with the results of the interview with Mrs. Nani, the head of the financial sub-section, who revealed that:

"Related to the identification of regular costs when from the non-medical support sector they have a budget for waste, so there is a cooperation agreement with the relevant parties. When there is later in the month, we first identify the costs, whether there is a budget or not for the DPA budget related to this waste processing. So when it already exists, it means it is allowed to carry out the work. (interview on March)"

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Informant 3 understands that the budget costs related to waste with third parties to carry out their work. Identification is adjusted to hospital policy. There is no standard that specifically regulates the treatment of costs that have been incurred for the management of negative effects from the company's remaining operational results, so it is appropriate for South Tangerang City Hospital to identify transactions related to waste management and report costs for waste management in the hospital's operational report. Identification of costs incurred during the waste management process will be useful for facilitating the presentation of financial reports and as a form of hospital accountability.

"For that recognition, when after the cooperation agreement, there is continued implementation of the work every month from the third party, they will attach a delivery note for the collection of medical waste and non-medical waste, later after that they from the third party will submit the disbursement process to the related sector, yes. (interview on March 21, 2024)"

Informant 3 understands the recognition of the cooperation agreement and the implementation of work from the third party every month by attaching a delivery note for the collection of waste and the non-medical supporting sector submitting the process of disbursing the costs for the waste produced every month.

Informant 3 understands the measurement process and verification of the financial section according to the completeness requirements of waste processing data at South Tangerang General Hospital in measuring waste management costs using monetary units. Measurement is based on the realization of the previous period. The amount of rupiah spent is not much different from the realization in the previous period. Azis et al., (2020). Measurement that measurement is the determination of the amount of rupiah that must be placed on an object involved in a financial transaction, and used as basic data in preparing financial statements. Until now, measurements related to environmental costs have not been set as measurement standards. So that the measurement of environmental costs is more based on the existing agreement policies in a company.

"Wait for the costs when their administration is complete, all submitted, we verify the financial section is in accordance with the completeness requirements, after that we process the payment according to the work carried out by the third party. For payment, it depends on the contract whether it is paid monthly or per term, but usually if the waste is paid monthly, yes, because they are routine work. (interview on March 21, 2024)"

Informant 3 understands the measurement process and verification of the financial section according to the requirements for completeness of hospital waste processing data. Presentation of environmental costs in financial reports can be done with different names because there are no standard provisions for account names for environmental financing allocations. The hospital presents environmental costs together in the general financial report. This is in accordance with the results of the interview with Mrs. Nani, the head of the financial sub-section, who stated that:

"Wait for the realization after the fund search order (SP2D) is entered into the realization report, well, it will be seen from the budget ceiling and how much has been realized and it will be seen later from the remaining budget. (Interview on March 21, 2024)"

Informant 3 understands the presentation of data for the process of disbursing funds to realize the budget submitted annually. Based on the results of observations on the presentation of environmental costs, it is known that RSUD Kota Tangerang Selatan presents environmental costs together with costs related to waste management. The presentation is carried out together as sub-operational costs. So that the presentation related to waste management activities will make it easier for readers of financial reports to understand and compare the performance achieved. Therefore, the hospital also needs to create a special account for waste management costs in its financial reports, so that it will be easier to trace each cost incurred and later it is hoped that users/readers of financial reports, both internal and external, believe that RSUD Kota Tangerang Selatan has managed its waste well, this is indicated by the existence of special costs related to waste management, so that it will make it easier to know the performance of the hospital.

"When realized, there are those that appear in the report for waste processing service costs and maintenance costs for large equipment - auxiliary equipment - wastewater processing equipment in the Operational Report and Notes to the Financial Report as well as the Budget Realization Report in waste processing and wastewater treatment plant there are two account codes so for medical and non-medical processing it is included in the waste processing costs and for wastewater treatment plant it is included in the maintenance equipment expense expenditure. Each account has its own budget ceiling. (Interview on March 21, 2014)"

Informant 3 understands the disclosure of environmental costs generated and records environmental costs in the records in the operational report and the financial report notes. It is like the improvement in the environmental cost accounting process. Costs arising from waste management activities by the hospital are disclosed in the Operational Report and Financial Report Notes, so in the financial report the environmental cost burden is included in the recording of goods and services expenses. This disclosure is useful for knowing every transaction that occurs during the hospital's waste management activities. Basically, the South Tangerang City General Hospital has carried out identification, recognition, measurement, and presentation, as well as disclosure of financial reports. The results of the interview with Mrs. Nani, the head of the financial sub-section, revealed that:

"The hospital has managed its waste well and does not disturb the community around the hospital, because we have our own place to store waste and the third party has carried out the contract well for services at the hospital. (Interview on March 21, 2024)"

Informant 3 understands that the hospital has carried out the waste processing process well. Based on the results of interviews with several parties, it can be concluded that the hospital manages its waste well and is safe for the environment around the hospital, because the hospital has a responsibility to the community. It can be seen that hospital activities must have social values that are in line with community values. In accordance with Alfred Schutz's phenomenological theory of individual consciousness. States that companies operate in an external environment and they try to ensure that their behavior is in accordance with the boundaries and norms of society. (Sakdiyah, 2017).

This has been proven through the cooperation of hospitals with several waste management companies or incinerators that have operating permits related to proper, clean and comfortable environmental management and the existence of records of costs incurred in the ledger, namely third party service fees and waste management costs. By using Schutz's social phenomenology we observe that the alignment of individual awareness goals. Through this awareness, Schutz can identify, measure, recognize, present and disclose what the hospital must improve and take appropriate action, Office Management gains an understanding of goal alignment through various methods, including analyzing environmental costs with control through action, interaction, and information. This is the implementation of Alfred Schutz's phenomenology of the subjectivity of individual awareness of environmental costs

CONCLUSION

awareness of Alfred Schutz's phenomology. Where hospitals must maintain the environment and provide a positive impact on individual welfare. In addition, the costs incurred related to the cost of processing wastewater treatment, the cost of processing medical and non-medical waste and pest control are a form of maintaining and enforcing the harmony of the ecosystem and its balance, where hospitals not only function as a place of healing, but also as part of the ecosystem of awareness that is responsible for maintaining the environment. All costs incurred for the maintenance of wastewater treatment, medical and non-medical waste transportation services, waste evaluation services, monitoring transportation services and cleaning services are a form of awareness of responsibility for the processing of nature and its sustainability. Thus, the application of hospital environmental accounting is in accordance with awareness in processing environmental costs.

SUGGESTIONS

South Tangerang City Hospital manage its waste by using the concept of reduction at the source which is an effort to reduce the volume, concentration, toxicity, and hazard level of non-medical and medical B3

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waste, which will be discharged into the environment. The existence of a Wastewater Treatment Installation (IPAL) machine to manage liquid waste, so that it will prevent and reduce the occurrence of waste that comes out of the production process or operational activities. South Tangerang City Hospital has implemented good medical waste management and implemented awareness in environmental waste processing as understood in Schutz's phenomenology theory based on applicable provisions. South Tangerang City Hospital have done these steps.

Accounting treatment of waste management costs generated properly. This is evidenced by the identification, recognition, measurement, presentation, and disclosure of environmental costs carried out by the accounting department and non-medical support departments. South Tangerang City Hospital has implemented waste management according to the Hospital Standard Operating Procedure and has carried out the mandate of responsibility for understanding the awareness of the Schutz phenomenology theory and awareness of individual humans in social and economic sciences. This is evidenced by the large cost of IPAL, the cost of transporting medical waste and the cost of transporting non-medical waste by third parties.

This finding implies that the subjectivity of environmental cost awareness and alignment in reporting environmental costs is not optimal in the reporting of goods and office services. So that this affects the reporting and accountability stages of environmental costs produced by operational reports and notes to financial statements. Therefore, the hospital has made a good report. The hospital monitors and evaluates the waste processing process. Hospitals must be aware of the importance of protecting and preserving the environment as a form of responsibility towards other living creatures, both humans/society, animals, and the surrounding environment. environment.

LIMITATIONS

The research only focuses on accounting in the accounting treatment of waste processing costs. And the researcher does not discuss the management and accounting aspects thoroughly.

Previous literature on management accounting has focused primarily on the organizational perspective and less on the individual-centered phenomenological perspective. This study attempts to fill this gap by exploring how intersubjectivity plays a role in employees' everyday experiences.

There are no specific accounting standards to regulate environmental accounting and expenses, so there is still little comparison.

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