



ANALYSIS OF THE APPLICATION OF ENVIRONMENTAL ACCOUNTING ON THE TREATMENT OF MEDICAL WASTE MANAGEMENT AS SOCIAL RESPONSIBILITY AT PUSKESMAS PLAWAD KARAWANG

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ABSTRACT

Rapid population growth has an impact on environmental damage. Effective and efficient medical waste management is essential to maintain environmental sustainability and public health. Environmental accounting plays an important role in identifying, measuring, and reporting environmental costs and benefits. This study analyzes the implementation of environmental accounting at the Plawad Karawang Health Center. The results of the study indicate that the Plawad Karawang Health Center has implemented environmental accounting, but has not yet carried out good transparency to the public. The limited capacity of the B3 Medical Waste Storage Area is also an obstacle. This causes the involvement of Health Workers in storing medical waste at home, which can increase the risk of spreading disease. Therefore, it is necessary to evaluate and improve environmental accounting and the infrastructure of the B3 Medical Waste Storage Area. Thus, it can increase the effectiveness of medical waste management and maintain environmental sustainability and public health.

Keywords: *Environmental Accounting, Medical Waste Management, and Social Responsibility*

ABSTRAK

Pertumbuhan penduduk yang pesat berdampak pada kerusakan lingkungan. Pengelolaan limbah medis yang efektif dan efisien sangat penting untuk menjaga kelestarian lingkungan dan kesehatan masyarakat. Akuntansi lingkungan berperan penting dalam mengidentifikasi, mengukur, dan melaporkan biaya dan manfaat lingkungan. Penelitian ini menganalisis penerapan akuntansi lingkungan di Puskesmas Plawad Karawang. Hasil penelitian menunjukkan bahwa Puskesmas Plawad Karawang telah menerapkan akuntansi lingkungan, namun belum melaksanakan transparansi yang baik kepada masyarakat. Keterbatasan kapasitas Tempat Penyimpanan Limbah Medis B3 juga menjadi kendala. Hal ini menyebabkan keterlibatan Tenaga Kesehatan dalam menyimpan limbah medis di rumah, yang dapat meningkatkan risiko penyebaran penyakit. Oleh karena itu, perlu dilakukan evaluasi dan perbaikan akuntansi lingkungan serta infrastruktur Tempat Penyimpanan Limbah Medis B3. Dengan demikian, dapat meningkatkan efektivitas pengelolaan limbah medis dan menjaga kelestarian lingkungan serta kesehatan masyarakat.



Kata Kunci: Akuntansi Lingkungan, Pengelolaan Limbah Medis, dan Tanggung Jawab Sosial

1. INTRODUCTION

Environmental Accounting is a term related to the policy of incorporating environmental costs into the accounting practices of companies or government agencies. Environmental accounting is a form of environmental responsibility. In its realization, there are no rules requiring companies or government agencies to apply environmental accounting so that its application is voluntary this is because the application of environmental accounting depends on the company's sensitivity to environmental issues and awareness of the importance of disclosing environmental responsibility (Azizatussa'adah, 2024).

Community Health Center (Puskesmas) is a health service facility that aims to organize Public Health Efforts and first-level individual care. Puskesmas is one of the health service facilities that produces medical or non-medical waste both in liquid and solid form. Solid medical waste in puskesmas usually comes from treatment rooms, general polyclinics, dental polyclinics, mother and child polyclinics, laboratories and pharmacies (Azizatussa'adah, 2024).

Karawang Regency is one of the regions with a significant population, reaching 2,526,000 people. The area has a fairly extensive health infrastructure, with 51 health centers spread across 30 sub-districts. However, ironically, this large number of healthcare facilities is not matched by adequate medical waste management. This raises concerns about environmental and public health impacts.

The phenomenon that occurred in the field was that there was an alleged disposal of Medical Waste in the backyard of the Tirtajaya Health Center inpatient room in 2021. The Medical Waste found was mixed with Non-Medical Waste which was suspected of being burned, because in that place there were visible remnants of burning. This indiscriminate disposal of waste makes residents or the surrounding community anxious because waste that is disposed of carelessly will cause various kinds of infections and environmental pollution (BiNews 2021).

Previous research results (Prasetyo & Adi, 2020) The study found that Puskesmas Cebongan Salatiga has conducted a process of accounting stages such as identification, recognition, measurement, recording, and presentation related to environmental costs. Puskesmas Cebongan has incurred environmental costs and recorded them in accordance with its responsibilities in environmental management.

Puskesmas Plawad Karawang was chosen as the object of research for several reasons. First, Puskesmas Plawad Karawang has complex and intensive medical activities including Emergency Unit (ER) facilities and Inpatient services, which generate significant amounts of medical waste. Secondly, the location of Puskesmas Plawad Karawang adjacent to residential areas makes medical waste management very important. Therefore, the application of environmental accounting marking is necessary to recognize, measure and report the cost of medical waste management. This study aims to reveal facts about the application of environmental accounting and the handling of medical waste at the Plawad Karawang Health Center, as a form of social responsibility of government institutions to the environment.



2. LITERATURE REVIEW

Legitimacy Theory

Legitimacy Theory, this theory is a social contract that says that every company must be able to convince the public that the company's activities and performance are in line and in accordance with community goals. So that it can provide a mindset and belief that the company's operational activities can benefit the community. (Aruan et al., 2021).

Environmental Accounting

Environmental Accounting (EA) is a term related to the inclusion of environmental costs into the accounting practices of companies or institutions. Environmental accounting can help a company in terms of maintaining environmental conditions, both in terms of health and relationships with the community around the company. In addition, with this environmental-based accounting, it can bridge the relationship between companies and non-profit organizations engaged in the environment. The goal is to invite companies to set aside some of the profits earned for environmental conservation (Nani Jumanti, 2024).

Environmental Costs

Environmental costs can be interpreted as costs incurred by companies related to environmental damage caused as a result of business activities and protection implemented (Nani Jumanti, 2024). Hansen and Mowen's theory divides environmental costs into four groups, as follows: (Hansen dan Mowen dalam Bina Kurnia & Zulhelmi Zulhelmi, 2024).

- a. Biaya pencegahan lingkungan, merupakan biaya atas kegiatan guna mencegah produksi limbah;
- b. Biaya deteksi lingkungan, merupakan biaya yang dikeluarkan untuk memastikan bahwa organisasi mematuhi peraturan dan standar secara sukarela;
- c. Biaya kegagalan lingkungan internal, merupakan biaya yang dikeluarkan dengan melakukan kegiatan yang telah menghasilkan kontaminan dan belum dibuang ke lingkungan;
- d. Biaya kegagalan eksternal lingkungan, adalah biaya yang timbul dalam kegiatan yang dilakukan setelah membuang limbah ke lingkungan.

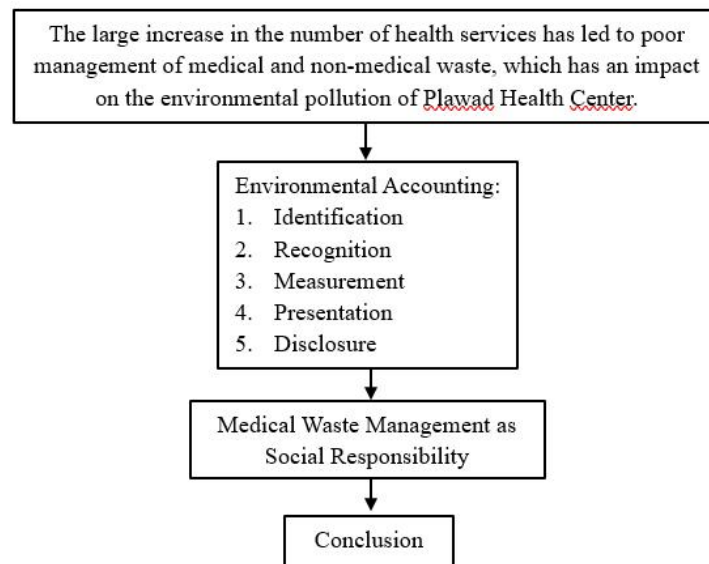
Medical Waste and Medical Waste Management

According to (Permenkes Nomor 18 Tahun 2020, 2020) waste products from medical activities of health services. Medical Waste Management According to (Peraturan Pemerintah, 2021) On the Implementation of Environmental Protection and Management. Medical waste must be managed properly so as not to pose a risk to staff, visitors, the community and the environment. Hazardous Waste Management is an activity that includes:

- a. Storage of B3 Waste: Temporarily store the hazardous waste it generates.
- b. Hazardous Waste Collection: Before being handed over to Hazardous Waste Generator, Hazardous Waste Processor, and/or Hazardous Waste Hoarder.
- c. Transportation of B3 Waste: a business entity that carries out B3 Waste Transportation activities.
- d. Hazardous Waste Management: the process to reduce and/or eliminate the hazardous and/or toxic nature.
- e. Hazardous Waste Stockpiling is the activity of placing non-hazardous to human health and Hazardous Waste in a stockpile facility with the intention of the Environment.



3. FRAME OF MIND



Gambar 1. Frame of mind
Sumber: Data processed by the researcher, 2025

4. RESEARCH METHODS

Research Design

This research uses Exploratory Research Design with Qualitative Descriptive Research. According to (Astuti, W., & Sihabudin, 2023) exploratory research testing uses descriptive testing and the time dimension used is the time series research dimension, which is research with a long period of time but focuses on one place.

Data Collection Technique

This research combines three comprehensive data collection methods, namely direct observation, interviews, and documentation. Direct observation was the main technique used to collect data directly from the Plawad Karawang Health Center. Thus, researchers were able to obtain a more accurate picture of the environmental cost management process at the Plawad Karawang Health Center.

Qualitative data analysis was conducted through several systematic stages. First, researchers analyzed the recognition of environmental costs, namely how the Puskesmas recognized environmental costs in its report. Second, researchers analyzed how the Puskesmas measured environmental costs. Third, researchers analyzed the recording of environmental costs, namely how the Puskesmas recorded environmental costs in its financial statements. In addition, researchers also analyzed the presentation and disclosure of environmental costs by comparing the available data with the Financial Accounting Standards in Indonesia. Thus, researchers can



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get a more complete picture of the environmental cost management process at the Plawad Karawang Health Center.

Drawing conclusions, in this case the researcher draws conclusions according to the results of the research conducted.

Tabel 1. Informan Data

No	Name	Position
1.	Nanik Suharni, Amd.KL	Environmental Sanitation Worker of Puskesmas Plawad Karawang
2.	Tina Siti Latifah, Amd.kep	Managing Nurse

Sumber: Data processed by the researcher, 2025

Data Source

This research uses secondary data as the main source, which is in the form of records and financial reports from the object of research. The secondary data is then analyzed to identify the process of recognition, measurement, presentation and disclosure of environmental costs. This analysis is carried out comprehensively to obtain accurate conclusions from the data collected.

5. RESEARCH RESULTS AND DISCUSSION

RESEARCH RESULTS

After knowing the background of the object of research. Researchers will pour the results of research on the Plawad Karawang Health Center.

Implementation of Environmental Accounting at Puskesmas Plawad Karawang

According to the 2015 Financial Accounting Standard (SAK) No.1, the presentation of financial statements involves five stages, namely identification, recognition, measurement, presentation, and disclosure. However, the costs incurred by Puskesmas Plawad Karawang for medical waste management are not explicitly presented in the financial statements. The following are the stages of presenting the financial statements of environmental costs at the Plawad Karawang Health Center:

a. Identification of Environmental Costs of Puskesmas Plawad Karawang

Puskesmas Plawad Karawang, as a government health facility, generates medical waste in the management of its health services. Therefore, Puskesmas Plawad Karawang has allocated environmental costs to manage the medical waste. These environmental costs cover several categories, such as: medical waste management costs in collaboration with third parties, non-medical waste management costs in collaboration with third parties, maintenance costs of the Waste Water Management Installation (WWTP), other operational costs related to medical waste management. This environmental identification aims to understand the classification of medical waste management at Puskesmas Plawad Karawang as follows:

Tabel 2. Type of Waste of Puskesmas Plawad Karawang



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Waste Type	Description
Infectious Waste	Syringes, Used Infusion Bottles/plastic & Used Infusion Hoses, Gauze, Bandages, Used Ampoules, Used Masks
Pharmaceutical Waste	Produk semua jenis Obat - obatan kadaluwarsa

Sumber: Data processed by the researcher, 2025

- b. Environmental Cost Recognition of Puskesmas Plawad Karawang
Puskesmas Plawad Karawang applies the cash flow-based accounting method (Cash Basis) in recognizing costs. This means that costs are only recognized when there has been an expenditure of money, use of resources, and receipt of benefits. However, if the transaction has not occurred, then the cost cannot be identified and recognized.
- c. Environmental Cost Measurement of Puskesmas Plawad Karawang
Environmental cost measurement at Puskesmas Plawad Karawang is carried out using monetary units of Rupiah. This measurement process involves the calculation of money that has been spent in the form of transactions, as well as budgets that have been prepared and planned for future environmental management activities. Thus, this environmental cost measurement can help the Plawad Karawang Health Center in managing resources effectively and efficiently.
- d. Presentation of Environmental Costs of Puskesmas Plawad Karawang
Puskesmas Plawad Karawang presents its financial statements in the form of Budget Realization and Expenditure Reports, which include Goods and Services Expenditure accounts. However, the environmental cost report for waste treatment is not presented separately. This is due to the status of Puskesmas Plawad Karawang as a Regional Public Service Agency (BLUD), which has special rules and regulations in preparing financial statements. As a result, the environmental cost report does not have a separate format and is integrated into the main financial statements.

Tabel 3. Operational Cost Report of Puskesmas Plawad Karawang

No	Uraian Transaksi	Biaya	Keterangan
1.	Biaya Pembelian Plastik Limbah Medis B3	Rp. 1467.000	
2.	Biaya Pemeliharaan Bangunan	Rp. 14.994.900	
3.	Biaya Peralatan Kebersihan dan Bahan Pembersih	Rp. 5.670.600	
4.	Biaya Jasa Pengelolaan Limbah Medis Pihak Ketiga : Produk Farmasi Kadaluwarsa	Rp. 459.540	
5.	Biaya Jasa Pengelolaan Limbah Medis Pihak Ketiga : Limbah Infeksius Padat	Rp. 3.636.360	
6.	Biaya Pemeriksaan Kualitas Air Bersih Puskesmas	-	Dilakukan langsung oleh Dinas Kesehatan Kabupaten Karawang
7.	Biaya Pemeriksaan Kualitas Air Limbah (<i>Mikrobiologi</i>)	-	Dilakukan langsung oleh Dinas Kesehatan Kabupaten Karawang
8.	Biaya Pemeliharaan IPAL	-	Tidak ada catatan biaya karena alat IPAL baru.
9	Biaya Retribusi Limbah Non Medis (<i>Domestik</i>)	Rp. 1.200.000	



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Sumber: Data processed by the researcher, 2025

e. Environmental Cost Disclosure of Puskesmas Plawad Karawang

Puskesmas Plawad Karawang presents financial information transparently through the Accountability Letter of the Budget Realization and Expenditure Report, which is then integrated into the Notes to the Financial Statements (CALK). However, information related to environmental costs for waste management has not been specifically disclosed in the CALK, but only listed in the goods and services expenditure account. In addition, Puskesmas Plawad Karawang has not disclosed financial information transparently to the public, but only reports it to internal parties and the Karawang District Health Office.

6. DISCUSSION

Furthermore, the results of data analysis will be used to determine the allocation of environmental costs at Puskesmas Plawad Karawang. The presentation of the Financial Statements will be compared to determine the method of allocating environmental costs in accordance with the 2015 Financial Accounting Standard (SAK) No.1. Thus, a clear picture can be obtained of how environmental costs are allocated at the Puskesmas Plawad Karawang.

**Tabel 4 Comparison of 2015 PSAK Cost Allocation No. 1
with Puskesmas Plawad Karawang**

No	PSAK 2015 No. 1	Environmental Cost Allocation of Puskesmas Plawad Karawang	Description
1.	Cost Identification: PSAK 2015 No.1 Paragraph 49, the entity clearly identifies the financial statements from other informants in the same publication	Cost Identification: Puskesmas Plawad Karawang has incurred environmental costs associated with medical waste management, which are then allocated to third parties who have collaborated with Puskesmas Plawad Karawang.	As per
2.	Identification: Based on PSAK 2015 No.1 Paragraph 82, Recognition is the process of forming a post that meets the definition of elements and recognition criteria stated in the balance sheet or income statement.	Cost Identification: The environmental cost expenditure of Puskesmas Plawad Karawang has been allocated to the Goods and Services Expenditure category in the Budget and Expenditure Realization Report. Within this category, there are several cost elements related to waste management, each with a specific account number.	As per
3.	Measurement: According to PSAK 2015 No.1 Paragraph 99, Measurement is the process of determining the amount of money to recognize and include each element of financial statements in the	Environmental Cost Measurement: Puskesmas Plawad Karawang conducts environmental cost expenditures using rupiah monetary units as a measuring tool. To monitor and manage environmental costs more accurately and effectively	As per



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	balance sheet and profit or loss.		
4.	Presentation: PSAK 2015 No.1 Paragraph 15 The financial statements present fairly the financial position, financial performance, and cash flows of the entity.	Cost Presentation: Puskesmas Plawad Karawang has not presented environmental cost reporting in detail and transparently. The costs are only recorded as Goods and Services Expenditure in the Budget Realization and Expenditure Report.	Not As per
5.	Disclosures: According to PSAK 2015 No.1 Paragraph 47, this Statement requires specific disclosures in the statement of financial position or statement of comprehensive income, separate statement of income (if presented), or statement of changes in equity and requires disclosure of other items in those financial statements or notes to the financial statements.	Cost Disclosure: Puskesmas Plawad Karawang has presented its accounting policies in the Notes to Financial Statements (CALK). However, environmental costs do not have specific and separate disclosures in the CALK.	Not As per

Sumber: Data processed by researchers, 2025

Based on the data obtained, Puskesmas Plawad Karawang as a government entity has a role as a First Level Health Facility (FKTP). Environmental costs at Puskesmas Plawad Karawang are presented in the Annual Report, namely the Budget Realization and Expenditure Report, which is listed in the goods and services expenditure account. The allocation of environmental costs that are in accordance with the 2015 Financial Accounting Standards (FAS) No.1 are identification, recognition, and measurement. However, the allocation of environmental costs that are not in accordance with the standard are presentation and disclosure.

Implementation of Environmental Accounting based on Hansen and Mowen's Theory at Puskesmas Plawad Karawang

Puskesmas Plawad Karawang implemented the Syncore system directed by the Karawang District Health Office. This system makes a significant contribution to health centers and other government agencies that have Regional Public Service Agency (BLUD) status. The main focus of the Syncore system is effective financial management and reporting, resulting in accurate and transparent financial reports. The resulting financial reports are in accordance with the Minister of Home Affairs Regulation (Permendagri) No. 79/2018 on Regional Public Service Agency (BLUD). As part of regional financial management, BLUDs must comply with financial management guidelines set by the local government.

Description	Environmental Load
Prevention Cost:	



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Purchase Cost of Plastic Bags for B3 Medical Waste	Rp. 1.467.000
Building Maintenance Costs (IPAL & B3 Waste Storage)	Rp. 14.994.900
Cost of Cleaning Equipment and Cleaning Materials	Rp. 5.670.600
Detection Cost:	Dilakukan langsung oleh
Water Quality Inspection Fee	Dinas Kesehatan Kabupaten
Wastewater quality inspection fee (microbiology)	Karawang
WWTP Maintenance Fee	Tidak ada biaya, karena alat IPAL baru
Internal Cost of Failure:	
Third Party Medical Waste Management Service Fee:	Rp. 459.540
Expired Pharmaceutical Products	
Third Party Medical Waste Management Service Fee:	Rp. 3.636.360
Solid Infectious Waste	
Non-Medical Waste (Domestic) Retribution Fee	Rp. 1.200.000
External Cost of Failure:	-
Total Environmental Cost	Rp. 48.157.800

Sumber: Data processed by researchers, 2025

The results of the data analysis show that the classification of environmental costs at Puskesmas Plawad Karawang can be understood through the lens of Hansen and Mowen's theory. This theory provides a framework for analyzing costs associated with the environment. Based on this analysis, it can be seen that the costs incurred by Puskesmas Plawad Karawang still have a significant link to environmental aspects. The following is the suitability of cost categories to the Plawad Karawang Health Center.

No.	Cost categories according to Hansen and Mowen	Environmental Load	Description
1.	Prevention Cost: Costs to prevent business activities from generating waste.	Cost Prevention: - Purchase cost of plastic bags for hazardous medical waste - Building Maintenance Costs (construction of WWTP & B3 Waste Storage Area) - Cost of Cleaning Equipment and Cleaning Materials	As per
2.	Detection Cost: Costs - costs incurred to determine whether the business activity meets environmental standards.	Detection Cost: - Clean water quality inspection fee for health centers - Wastewater quality inspection fee (microbiology)	As per



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No.	Cost categories according to Hansen and Mowen	Environmental Load	Description
		- WWTP Maintenance Fee	
3.	Internal Cost of Failure: Costs that are incurred when a company's business activities generate waste but are not disposed of to the environment outside the company.	Biaya Kegagalan Internal : - Third Party Medical Waste Management Service Fee: Expired Pharmaceutical Products - Third Party Medical Waste Management Service Fee, Solid Infectious Waste - Non-Medical Waste Retribution Fee (Domestic)	As per
4.	External Cost of Failure: Costs - Costs to dispose of waste to the environment outside the company.	External Failure Costs: No costs incurred by Puskesmas Plawad Karawang	None

Sumber: Data processed by researchers, 2025

Based on the data obtained, it can be seen that Puskesmas Plawad Karawang has allocated costs to several categories, namely prevention costs, detection costs, internal failures, and external failures, all of which are related to environmental costs. This shows that Puskesmas Plawad Karawang has applied the concept of environmental cost accounting comprehensively, by considering all relevant cost elements.

Medical Waste Management as Social Responsibility at Puskesmas Plawad Karawang

Puskesmas Plawad Karawang already has adequate medical waste management facilities, including a Waste Water Management Plant (WWTP) and a temporary storage site for hazardous medical waste. These facilities allow the Puskesmas to manage medical waste more effectively and efficiently. Each room that generates medical waste has been provided with a special place for B3 medical waste, the Safety Box, which is then managed by an environmental sanitation officer. This officer is responsible for monitoring and managing the medical waste generated by Puskesmas Plawad Karawang.

Medical waste generated by Puskesmas Plawad Karawang Medical Waste in the form of: syringes, used infusion bottles, gauze, bandages, used ampoules, and used masks. This medical waste has the potential to cause environmental damage and endanger public health if not managed properly. Therefore, Puskesmas Plawad Karawang has collaborated with a third party to manage and destroy the medical waste. This third party has adequate capabilities and facilities to manage medical waste safely and effectively.

Despite having adequate medical waste management facilities. Puskesmas Plawad Karawang still faces challenges in the management of B3 medical waste, namely the limited capacity of the storage area. This limitation can potentially cause medical waste to accumulate and endanger public health. To overcome this obstacle, Puskesmas Plawad Karawang has carried out a temporary solution, namely storing medical waste at the homes of health workers involved in vaccination and posyandu programs for a while before it is collected at an official B3 medical waste storage site. However, the temporary storage of B3 medical waste at the homes of health workers is not effective in the long run and does not meet safety and health



standards as it increases the risk of disease and health transmission for health workers and the surrounding community. Therefore, Puskesmas Plawad Karawang needs to evaluate the third-party medical waste transportation system that is only done twice a year to reduce the risk.

7. CONCLUSIONS AND SUGGESTIONS

CONCLUSIONS

The results of the research analysis with qualitative descriptive method show that Puskesmas Plawad Karawang has implemented environmental cost accounting by allocating environmental costs to Goods and Services Expenditure in the Budget Realization and Expenditure Report. However, based on the standard stages of Environmental Accounting regulated in PSAK 2015, Puskesmas Plawad Karawang has not made public disclosures and only reported to internal parties and the Karawang District Health Office Government. The financial presentation is in accordance with Government Accounting Standards PSAP No.7 of 2010 concerning the presentation of financial statements. Environmental management at the Plawad Karawang Health Center has been carried out properly, with costs incurred to preserve the environment. Medical waste management has also been in accordance with applicable regulations, namely Government Regulation No.18 of 2020 concerning the Implementation of Environmental Protection and Management. However, the temporary storage of B3 medical waste at the health worker's home is not effective in the long term and requires periodic collection when the third-party transportation schedule arrives.

Suggestion

Suggestions for future researchers are expected to develop more comprehensive environmental accounting standards through a more detailed and in-depth analysis to improve the quality of environmental accounting management. researchers hope that the Plawad Karawang Health Center in order to increase transparency and accountability, the Plawad Karawang Health Center is expected to compile a special financial report for environmental cost reports. In addition, it is necessary to periodically review the efficiency of transportation to avoid inappropriate temporary storage.

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