

# Penerapan Akuntansi Manajemen Lingkungan Hidup di Masa Pandemi Covid-19 : Studi Kasus Rumah Sakit Pendidikan X = The Implementation of Environmental Management Accounting in the Hospital During the Covid-19 Pandemic (A Case Study in the X Teaching Hospital)

Rahmawaati Abda, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20523509&lokasi=lokal>

---

## Abstrak

Penelitian ini bertujuan melakukan evaluasi terhadap penerapan manajemen lingkungan dari segi moneter dan fisik berdasarkan aktivitas historis dan perencanaan di masa depan serta pentingnya akuntansi manajemen lingkungan di rumah sakit. Penelitian ini dilakukan di rumah sakit pendidikan X di Malang sebagai rumah sakit rujukan bagi pasien Covid-19 di Malang. Penelitian ini menggunakan pendekatan kualitatif dan studi kasus. Data penelitian dikumpulkan dengan melakukan wawancara pada pihak rumah sakit. Hasil penelitian ditemukan bahwa rumah sakit telah melakukan pengelolaan kesehatan lingkungan berdasarkan regulasi yang berlaku, beserta pencatatan biaya lingkungan. Terkait dengan kondisi pada penelitian saat pandemi, tidak terdapat perbedaan perlakuan secara signifikan terhadap pengelolaan limbah yang signifikan dibandingkan dengan pada saat kondisi sebelum pandemi. Namun, saat ini rumah sakit belum menerapkan akuntansi manajemen lingkungan baik dalam bentuk analisis biaya dan manfaat serta strategi lingkungan dan inovasi untuk keberlangsungan kesehatan lingkungan yang lebih baik.

.....This study aimed to evaluate the environmental management at the hospital from the monetary and physical perspectives based on records of activities and future planning and the importance of environmental management accounting. This study took place at the X Teaching Hospital in Malang as a reference hospital for Covid-19 patients. The study employed a qualitative approach with a case study design. Data were collected through interviews with the hospital staff. The results of the study found that the hospital had carried out environmental health management based on applicable regulations, along with recording environmental costs. Regarding the conditions in the study during the pandemic, there was no significant difference in treatment of waste management compared to conditions before the pandemic. Findings confirmed that the hospital had recorded environmental costs and conducted environmental management in handling waste. However, the hospital implemented neither environmental management accounting in the form of cost and benefit analysis nor environmental strategies nor innovations for sustainable environmental health.