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THE IMPLEMENTATION OF ENVIRONMENTAL COSTS CASE STUDY AT BANJARMASIN ISLAMIC HOSPITAL

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Abstract:
of environmental cost reporting at the Islamic Hospital of Banjarmasin. This researcher uses a qualitative paradigm with a case study design. The research scope is the Unit of Environmental Health Sanitation, with the accounting process of environmental management, hospital waste management's data focus, and expenditures for waste costs. Primary data were collected through in-depth interviews and observations; secondary data were collected through documentation. The results revealed that environmental management accounting systems in 2019 and 2020 found hidden environmental costs from waste management cost reports in the Financial Statements. For example, the environmental cost report applied to the SKL Unit revealed Rp. 677,646,500 and Rp. 459,521,600 was not presented as an environmental cost in 2019 and 2020. The implementation of environmental cost accounting through environmental cost reporting at the Islamic Hospital of Banjarmasin revealed that special reports in environmental management accounting could be used as information by the management of the Islamic Hospital of Banjarmasin in planning and controlling environmental responsibility activities. The study results also revealed that the environmental cost report facilitated the direction of the Islamic Hospital of Banjarmasin in making decisions related to environmental costs and provided information for stakeholders that the hospital was responsible for maintaining environmental health.

Keywords: Environmental management accounting, environmental costs, and environmental cost reports.

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INTRODUCTION

A hospital is a health service institution that provides complete individual health services, providing inpatient, outpatient and emergency services. Regulation of the Minister of Health of the Republic of Indonesia Number 7 of 2019 concerning Hospital Environmental Health, Articles 1b and 1c states that hospital environmental health aims to protect hospital human resources, patients, visitors and the community around the hospital from environmental risk factors and create an environmentally friendly home sick.

Law Number 32 of 2009 concerning Environmental Protection and Management in Article 2 also regulates that environmental protection and management are carried out based on participatory principles and local wisdom. This means that the law states that we are ordered to maintain, protect and care for the surrounding environment, including hospitals as health service institutions. As the population grows, the need for health services continues to increase. The existence of a hospital (RS) is very important to provide health services to the community. Based on data from the Ministry of Health of the Republic of Indonesia in 2020, the number of hospitals in Indonesia from 2015-2019 increased by 13.52%. In 2015, the number of hospitals was 2,488, increasing to 2,877 in 2019. The number of hospitals in Indonesia as of 2019 consisted of 2,344 General Hospitals (RSU) and 533 Special Hospitals (RSK). The South Kalimantan Province region, one of the provinces in Indonesia, has 45 hospitals spread across several city districts. A total of 11 hospitals, or around 24.4%, are in Banjarmasin City, which will certainly have an impact on the amount of waste produced.

Hospital waste is all waste produced from hospital activities in the form of solid, liquid, paste (gel) or gas, which can contain infectious pathogenic microorganisms and toxic chemicals that can affect human health (Indrawati & Rini, 2018). One type of hospital waste is medical waste. Medical waste

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needs to be managed correctly, this is because medical waste is included in the category of hazardous and toxic waste. Some medical waste is included in the hazardous waste category, and some is included in the infectious waste category. There are still many hazardous medical wastes in the form of chemical waste, pharmaceutical waste, heavy metals, genotoxic waste and pressurized containers that have not been managed properly. Meanwhile, infectious waste is waste that can be a source of disease spread to staff, patients, visitors or the community around the hospital environment. Infectious waste usually consists of the patient's body tissue, syringes, blood, bandages, and other cultures that are thought to be contaminated by the patient's disease.

Activities arising from environmental management will give rise to environmental costs. As with other business activities, the responsibility imposed on hospitals for environmental problems, such as waste management activities resulting from operational activities, of course, incurs environmental costs. According to Ikhsan (2009), environmental costs are impacts, both monetary and non-monetary, that must be borne as a result of activities that affect environmental quality. Meanwhile, according to Mowen & Hansen (2017), environmental costs can be called environmental quality costs. Environmental costs are costs that occur because the quality of the environment is poor, or poor environmental quality may occur. Thus, environmental costs relate to the creation, detection, improvement, and prevention of environmental degradation.

Hospital environmental costs are costs that arise due to hospital operational activities that can reduce the quality of the surrounding environment, namely, hospital waste. The efforts made are not only expressed in the form of activities but are also implemented in the accounting system so that they can be implemented sustainably (Swastyakso, 2016). Meanwhile, according to Anam & Ramlah (2020), environmental cost reports are very important for environmental cost management for every company that produces hazardous waste, especially in a hospital environment. They also provide benefits such as good environmental cost management, more accurate charging, minimizing environmental costs, and helping hospitals gain more trust from stakeholders.

The background regarding the phenomenon of the importance of waste management and environmental costs arising from the waste management process, as well as the high amount of costs incurred by the Banjarmasin Islamic Hospital to manage hospital waste, motivates research on environmental costs with the title "Analysis of the Implementation of Environmental Costs in Case Studies in Islamic Hospitals Banjarmasin."

Research Problems. Based on the above background, the research problem is stated as follows:

1. How have waste management activities as a form of environmental responsibility been carried out by the management of the Banjarmasin Islamic Hospital?
2. Do waste management activities as a form of environmental responsibility at the Banjarmasin Islamic Hospital result in environmental costs in the Banjarmasin Islamic Hospital's Financial Report?

Research purposes. The main objectives of this research are:

1. To reveal and analyze the implementation of environmental responsibility carried out by the Banjarmasin Islamic Hospital through hospital waste management activities.
2. To reveal the implementation of hospital waste management activity costs and analyze the environmental costs incurred for preparing environmental cost reports at the Banjarmasin Islamic Hospital.

Environmental Ethics Theory. One theoretical view regarding environmental ethics is the theory of ecocentrism. Ecocentrism theory offers an increasingly adequate understanding of the environment. Moral concern is expanded to include the entire ecological community, both living and non-living. Ecocentrism is increasingly expanded in deep ecology and ecosophy, which greatly arouses human understanding of the interests of the entire ecological community. Deep ecology demands a new ethic that is not centered on humans, but is centered on the whole of life with efforts to overcome environmental problems (Ernawan & SE, 2007).

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Stakeholders (Stakeholder Theory). Stakeholders are all parties, internal and external, who can influence or be influenced by the company either directly or indirectly. The success of a company's business is determined by company management, which is successful in fostering relationships between the company and its stakeholders. Stakeholder theory states that companies have a responsibility to stakeholders by carrying out social disclosures (Hadi, 2011).

Environment. According to ISO 14001, the environment is the surrounding conditions in which an organization operates, including air, water, land, natural resources, flora, fauna, humans and their interactions. The environment in Indonesia is often called the living environment. Regulations for implementing the environment are contained in the Law of the Republic of Indonesia number 32 of 2009 concerning Environmental Protection and Management.

According to Law Number 32 of 2009 concerning Environmental Protection and Management, the definition of the environment is the unity of space with all objects, forces, conditions and living creatures, including humans and their behavior, which influence the continuity of life and the welfare of humans and other living creatures. Environmental impact is any change that occurs in the environment, whether detrimental or beneficial, which is wholly or partly caused by the environment and the organization.

Some excerpts from the contents of Law Number 32 of 2009 on the environment include:

1. The living environment is the unity of space with all objects, conditions and living things, including humans and their behavior, which influences the continuity of life and the welfare of humans and other living creatures.
2. Environmental protection and management is a systematic and integrated effort to preserve environmental functions and prevent environmental pollution and/or damage, which includes planning, utilization, control, maintenance, supervision and law enforcement.
3. Sustainable development is a conscious and planned effort that combines environmental, social and economic aspects into development strategies to ensure the integrity of the environment as well as the safety, capabilities, welfare and quality of life of present and future generations.

According to Law Number 32 of 2009, Article 13 states that controlling environmental pollution and/or damage consists of 3 things, namely, prevention, overcoming and restoration of the environment by applying various instruments, namely Strategic Environmental Studies (KLHS), spatial planning, and standards. Environmental quality, AMDAL, UKL-UPL, licensing, environmental-based laws and regulations, environmental audits, and other instruments in accordance with scientific needs and/or developments.

The Role of AMDAL, UKL & UPL in Environmental Management. AMDAL is the abbreviation for Environmental Impact Analysis. The definition of AMDAL according to the Regulation of the Minister of Environment of the Republic of Indonesia Number 16 of 2015 concerning Guidelines for Preparing Environmental Documents, article 1 paragraph 1, states that AMDAL is a study of large and important impacts for decision making of a planned business or activity on the environment, which is necessary for the process. Making decisions regarding the implementation of business or activities.

Some of the functions of AMDAL are as follows:

1. Regional development planning materials
2. Help process deciding the environmental feasibility of business plans and/or activities
3. Provide input in the preparation of detailed technical designs for business plans and/or activities
4. Provide input in the preparation of environmental management and monitoring plans
5. Providing information to the public regarding the impacts resulting from a business plan and/or activity
6. The first stage of recommendations regarding business permits
7. Providing Scientific Documents and Legal Documents
8. Environmental feasibility permit

Benefits of AMDAL for society:

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1. Know from the start the impact of an activity
2. Implement and enforce controls
3. Involved in the decision-making process

Environmental Management Accounting. Environmental management accounting is a sub-system of environmental accounting that explains a number of issues regarding the issue of quantifying a company's business impact into a number of monetary units. Environmental management accounting can also be used as a benchmark for environmental performance. The definition explains environmental management accounting as a "process of identifying, collecting and analyzing information about costs and performance to assist organizational decision making" (Ikhsan, 2009).

Environmental Costs. Environmental costs are impacts, both monetary and non-monetary, that occur as a result of company activities that affect environmental quality. Environmental costs basically relate to the costs of products, processes, systems or facilities important for better management decision-making. The goal of cost acquisition is to reduce environmental costs, increase income and improve environmental performance by paying attention to the current situation, the future and potential management costs (Ikhsan, 2009).

Identify Environmental Costs. Environmental cost quality is an industry-standard technique for evaluating trends in full costs in guaranteeing each end product and customizing services beyond customer desires (Ikhsan, 2009). Identification of environmental costs can be classified into 4 categories (Mowen & Hansen, 2017):

1. Prevention costs are costs for activities carried out to prevent the production of waste and/or waste that causes environmental damage.
2. Detection costs are costs for activities carried out in determining whether products, processes and other activities in the company meet applicable environmental standards or not.
3. Internal failure costs are costs for activities carried out due to the production of waste and rubbish, but not disposed of into the external environment.
4. External failure costs are costs for activities carried out after releasing waste or rubbish into the environment. External failure costs can be further divided into realized and unrealized categories.
5. Realized external failure costs are costs experienced and paid by the company. Unrealized external failure costs or social costs are caused by the company but are experienced and paid for by parties outside the company.

Table 1. Environmental Cost Categories and Activity List

Prevention Activities	Internal Failure Activity
Prevention Activities	Internal Failure Activity
1. Carry out environmental studies 2. Recycle products 3. Designing processes 4. Audit environmental risks 5. Develop an environmental management System 6. Evaluate and select tools to control pollution	1. Maintain pollution equipment 2. Obtain a facility license to produce waste 3. Recycle leftover materials 4. Process and dispose of toxic waste 5. Operate pollution control equipment
Detection Activity	
Inspect products and processes	External Failure Activity
1. Verify environmental performance 2. from the supplier 3. Audit environmental activities 4. Develop environmental performance measures 5. Testing for contamination 6. Measuring the level of pollution	1. Loss of jobs due to pollution (S) 2. Loss of the benefits of the lake as a recreation area (S) 3. Loss of sales due to poor environmental reputation 4. Cleaning polluted lakes 5. Clean up spilled oil 6. Cleaning polluted land 7. Receiving medical treatment due to air pollution (S)

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8. Using raw materials and electricity inefficiently
9. Resolving personal accident claims (related to the environment)
10. Restoring land to its natural state
11. Damage to the ecosystem due to the dumping of solid waste (S)

Source: Hansen and Mowen, 2017

Environmental Cost Report. Mowen and Hansen (2017) stated that environmental cost reports are information related to the relative distribution of environmental costs, which is useful for improving and controlling environmental performance. A good environmental costs report provides a breakdown of environmental costs by category. Reporting environmental costs by category will provide important information for companies, namely information regarding the impact of environmental costs, which provides information regarding the company's profitability and information regarding the relative amounts and costs spent for each category.

According to Mowen & Hansen (2017), environmental cost reporting is important if an organization is serious about improving its environmental performance and controlling its environmental costs. A good first step is a report that provides a breakdown of environmental costs by category. Reporting environmental costs by category provides 2 important that: the impact of environmental costs on company profitability and the relative amount spent on each category.

An illustrative example of an environmental cost report at Thamus Corporation can be seen in Table 2 below:

Table 2. Environmental Cost Report Illustration

Thamus Corporation Environmental Cost Report for the Year Ended December 31, 2008			
	Environmental Cost		**Percentage of Operational Cost**
Prevention Cost:			
Employee Training	$600,000		
Product Design	1,800,000		
Equipment selection	400,000	$2,800,00	1.40%
Detection cost:			
Process checker	$2,400,000		
Size development	800,000	3,200,000	1.60%
Internal failure cost:			
Equipment operation Pollution	$4,000,000		
Equipment maintenance Pollution	2,000,000	6,000,000	3.00%
External failure cost:			
Lake cleaning	$9,000,000		
Land restoration	$5,000,000		
Claim settlement for property damage	4,000,000	18,000,000	9.00%
Total		**$30,000,000**	**15.00%**

The Thamus report in the image above underlines the importance of environmental costs by stating them as a percentage of total operational costs. In this report, environmental costs are 15 percent of total operational costs. This number is significant. From a practical standpoint, environmental costs will receive managerial attention only if they are significant. Hospitals as Health Service Entities.

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The definition of a hospital, based on the Regulation of the Minister of Health of the Republic of Indonesia Number 30 of 2019 concerning the Classification and Licensing of Hospitals, states that: "A hospital is a health service institution that provides comprehensive individual health services, including inpatient, outpatient and emergency services."

According to Law No. 44 of 2009, the functions of hospitals are:

1. Providing treatment and health recovery services in accordance with hospital service standards.
2. Maintaining and improving individual health through comprehensive second and third-level health services according to medical needs.
3. Organizing education and training for human resources in order to increase capabilities in providing health services.
4. Carrying out research and development, as well as screening of technology in the health sector, in the context of improving health services by paying attention to the ethics of science in the health sector.

It can be concluded, based on the definition above, that hospitals provide several types of services, including medical services, medical support services, care services, rehabilitation services, prevention and improvement of health, places for medical education and/or training, places for research and development of science and technology in the health sector, general administration and finance, as well as to avoid risks and health problems as intended, so it is necessary to organize a hospital environmental health in accordance with health requirements.

Hospital Waste. According to Government Regulation (PP) No. 12 of 1995, waste is leftover material from an activity and/or production process. Meanwhile, hospital waste, according to the Republic of Indonesia Minister of Health Regulation Number 7 of 2019 concerning Hospital Environmental Health, is all waste produced from hospital activities in solid form.

Characteristics of Hospital Waste. Hospital waste is all waste produced by hospital activities and other supporting activities. When compared with the activities of other agencies, the types of hospital waste can be categorized as complex. In general, hospital waste is divided into two large groups, namely medical and non-medical waste, both solid and liquid.

The Effect of Hospital Waste on the Environment and Health. The influence of hospital waste on environmental quality and health can cause various problems, such as (Silfa, 2013):

1. Comfort and aesthetic disturbances, in the form of color originating from sediment, solutions, phenol odor, eutrophication and taste from organic chemicals.
2. Property damage can be caused by dissolved salts (corrosive, rust), muddy water, and so on, which can reduce the quality of buildings around the hospital.
3. Viruses, nitrate compounds, chemicals, pesticides, certain nutrient metals and phosphorus can cause disturbance/damage to plants and animals.
4. Disturbances to human health can be caused by various types of bacteria, viruses, chemical compounds, pesticides, and metals such as Hg, Pb, and Cd, which come from dentistry.
5. Genetic and reproductive disorders. Although the mechanism of interference is not fully known with certainty, several compounds
6. can cause disruption or damage to genetics and the human reproductive system, for example, pesticides and radioactive materials.

Based on RI Minister of Health Regulation No. 7 of 2019 also states that waste management officers must use personal protective equipment consisting of hats/helmets, masks, eye protection, long clothing, industrial aprons, boots and special gloves. The influence of hospital waste on environmental quality and health can cause various problems:

1. Comfort and aesthetic disturbances, in the form of colors originating from sediments, solutions, phenol odors, eutrophication and tastes from organic chemicals, cause environmental aesthetics to become unsightly
2. Property damage can be caused by dissolved salts (corrosive and rust), muddy water, and so on, which can reduce the quality of buildings around the hospital.

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3. Viruses, nitrate compounds, chemicals, pesticides, certain nutrient metals and phosphorus can cause disturbance/damage to plants and animals.
4. Disturbances to human health can be caused by bacteria, viruses, chemical compounds, pesticides, and heavy metals such as Hg, Pb, and Cd, which come from dentistry.
5. Genetic and reproductive disorders
6. Poor hospital waste management will become a good place for disease vectors such as flies and mice.
7. Work accidents to workers or the public due to spilled syringes or other sharp objects
8. The incidence of dengue fever is increasing because the disease vector lives and reproduces in used cans or standing water.
9. The process of decomposing waste by microorganisms will produce certain gases that cause a foul smell.
10. The presence of flying dust particles will interfere with breathing, causing air pollution, which causes disease germs to contaminate medical equipment and hospital food.
11. If unsanitary hospital waste is burned, the smoke will disrupt breathing and vision and reduce air quality.

METHODS

This research is a qualitative descriptive study. According to Bungin (2017), descriptive research is research that describes and summarizes various conditions, various situations or various variables that arise in society, which are problems, then draws them to the surface as a characteristic or description of the conditions of certain situations or variables. Qualitative type descriptive research is where data is expressed in the form of words or sentences as well as descriptions.

The research paradigm uses an alternative approach. The qualitative research design used is a case study approach. The qualitative descriptive format of case studies does not have characteristics like water (spreading on the surface) but focuses on a particular unit of various phenomena. The descriptive qualitative case study format is exploratory research and plays a very important role in creating understanding and is more appropriate when used to research problems that require in-depth study (Bungin, 2017).

Method of collecting data. Data collection is the initial activity carried out by researchers in the field. Researchers begin conducting research with observations or interviews. According to Bungin (2017), an important issue in data collection that must be considered is "how it can be ensured or believed that the sample determined is representative." In collecting data, researchers must be sure that the data obtained can strengthen the research results.

The primary data collection method used in this research is:

Interview: According to Bungin (2017), an interview is often referred to as an interview, which means obtaining information for research purposes by conducting questions and answers face-to-face between the interviewer and the respondent. In this research, interviews as a data collection tool were carried out using the in-depth interview method, namely interviews with informants in depth to gather information about data related to waste management and costs incurred by the SKL Unit of Banjarmasin Islamic Hospital.

Observation. Observation is a data collection method used to collect research data through observation and sensing (Bungin, 2017). In this research, the researcher used unstructured observation, that is, observation was carried out without using an observation guide; that is, there was no need to understand theoretically the research object first. Data collected using unstructured observation includes direct observations related to waste management at the Banjarmasin Islamic Hospital.

Documentation. Secondary data collection was carried out by means of manual documentation in the SKL Unit environmental cost expenditure data archive.

Research Instrument. Bungin (2017) states that the qualitative research instrument is the researcher himself, so that the reliability and validity of measurements and measuring tools. Reliability

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and validity are aimed at the feasibility and credibility of the researcher. Measurements and measuring tools in qualitative research include respondents and a list of questions in interviews. Bungin (2017) also stated that the research instrument is the researcher himself, so he does not need many tools. In this research, the researcher will be the research instrument, namely, so that the results of the interview can be recorded properly and the researcher has evidence of having conducted interviews with respondents; supporting instruments are needed in the form of a recording device and a photo camera, in this case, the researcher uses a cellphone.

Research subject. The research subjects are informants; that is, they provide information regarding the required data. Research information in qualitative research is related to the steps taken by researchers so that data or information can be obtained (Bungin, 2017). Research subjects consist of the parties involved in the research.

Determining informants can be done by researchers if the researcher understands the general research problem and also understands the anatomy of the community where the research is carried out (Bungin, 2017). In this research, researchers used a purposive sampling technique. According to Bungin (2017), purposive procedures are one of the most common strategies for determining informants in qualitative research, namely determining the group of participants who become informants according to selected criteria that are relevant to a particular research problem. An example of using this procedure is using a Key Informant.

Table 3. Key Informant

No	Name	Gender	Position	Information
1	Novita Dewi	P	Kanit SKL	Key Informant 1
2	Bustani	L	Head of Finance	Key Informant 2
3	Siti Adawiah	P	Inhabitant	Key Informant 3
4	Arum Apriliyanti	P	Inhabitant	Key Informant 4
5	Halima	P	Inhabitant	Key Informant 5

Source: Processed by researchers, 2021

The basic key to using this procedure is mastery of information from informants, and logically, key figures in the social process always directly control the information that occurs in the social process. Meanwhile, for Supporting Informants, researchers choose subjects who are involved in providing additional information regarding data that is considered lacking. The supporting informants in this research are:

Table 4. Supporting Informant

No	Name	Gender	Position	Information
1	Wahyu Hardi Cahyono	L	Head of Division, Supervision of DLH Banjarmasin City	Supporting Informants 1
2	Irwan Tunija	L	Head of Subdivision Accountancy, Budget and Finance	Supporting Informants 2
3	Djalaluddin	L	Doctor	Supporting Informants 3
4	Fauziah Rezqi	P	Katim Al-Biruni Nursing	Supporting Informants 4
5	Mila Patma Khairina	P	Kanit. Training	Supporting Informants 5
6	Humaidi	L	SKL Unit Staff	Supporting Informants 6
7	Sumiati	P	Al-Biruni Staff	Supporting Informants 7
8	Fahmi H	L	Janitor	Supporting Informants 8
9	M Aspihani	L	Head of RT. 15	Supporting Informants 9
10	Ahmad Yasir	L	Former Chairman of RT. 15	Supporting Informants 10

Source: Processed by researchers, 2021

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Data analysis method. Data analysis in qualitative research is carried out during data collection and after data collection has been completed within a certain period. At the time of the interview, the researcher had carried out an analysis of the interviewee's answers.

In this research, data analysis uses Miles and Huberman, where activities in qualitative data analysis are carried out interactively and continue continuously until completion, so that the data is saturated. Data analysis activities carried out include:

Data Collection (Data Collection). The main activity in every research is collecting data. In qualitative research, data is collected using observation, in-depth interviews, and documentation or a combination of the three (triangulation). Researchers conducted direct observations and interviews to obtain and collect data in the form of data regarding the environmental management of the SKL unit of Islamic Hospital Banjarmasin, such as records or expenditure documents related to environmental management activities, SOPs for waste management activities, waste management processes, training assignment letters, and several related documents. Permits from the Banjarmasin City Environmental Service, laboratory results reports from the South Kalimantan Provincial Health Laboratory and financial reports from the Banjarmasin Islamic Hospital. As well as data related to the impact caused by Banjarmasin Islamic Hospital waste on the surrounding environment.

Data Reduction (Data Reduction). Data obtained from the field needs to be analyzed through data reduction. Reducing data means summarizing, selecting and sorting the main things, focusing on the important things, and looking for themes and patterns. In this way, the data that will be reduced is in accordance with the research problem formulation and makes it easier for researchers to carry out further data collection and search for it if necessary, so that it will provide a clearer picture in focusing on important, relevant things, so that it will be easier to present the data.

Data Display (Data Presentation). After the data has been reduced, the next step is to display the data. In qualitative research, data presentation can be done in the form of brief descriptions, charts, relationships between categories, flowcharts and the like. The most frequently used presentation of data in qualitative research is narrative text. By displaying data, it will be easier to understand what happened and plan further work based on what has been understood. In this step, the researcher tries to compile relevant data so that it becomes information that can be concluded and has written meaning.

Conclusion Drawing/Verification. The fourth step in qualitative data analysis is concluding and verifying. The initial conclusions put forward are still temporary and will change if strong supporting evidence is not found at the next stage of data collection. However, suppose the conclusions put forward at the initial stage are supported by valid and consistent evidence when the researcher returns to the field to collect data. In that case, the conclusions put forward are credible. Conclusions in qualitative research are new findings that have not previously existed. Findings can be in the form of a description or picture of an object that was previously dim or dark, so that after examination, it becomes clear.

General Description of Research Locations. Islamic Hospital Located in JI. S. Parman No. 88 RT. 24, Banjarmasin City, South Kalimantan. The Banjarmasin Islamic Hospital has territorial boundaries to the north of Jl. S. Parman, to the east of people's houses, to the west of people's houses and to the south of Banjarmasin Muhammadiyah University. The land area is approximately 11,350 m2. The 25th regional meeting of the Muhammadiyah leadership of South Kalimantan, which was held in Nagara, Hulu Sungai Selatan Regency, took place on 15-17 April 1968, was a milestone in the history of the Banjarmasin Islamic Hospital, which was established to develop the charity business of the association.

Banjarmasin Islamic Hospital was originally a maternity clinic called "Siti Khadijah Maternity Clinic." Based on Notary Bachtiar's deed dated March 1, 1972, Number 1/1972, the Banjarmasin Islamic Hospital is under the Banjarmasin Islamic Hospital Foundation. In 2005, the Banjarmasin Islamic Hospital Foundation ended and was directly under the Regional Leadership of Muhammadiyah South Kalimantan.

The Banjarmasin Islamic Hospital last received permission from the Banjarmasin City Health Service dated January 22, 2018, number 503/524/SIOT/RSUS-I/Il-18-DISKES concerning Permanent Operational Permits for Private Public Hospitals, Head of the Banjarmasin City Health Service.

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Banjarmasin Islamic Hospital was accredited at the "Prime" Hospital level (KARS) on April 20, 2017, with the Accreditation Commission accreditation certificate number KARSSERT/384/V/2017, Islamic Hospital type C. On January 4, 2018, Banjarmasin Islamic Hospital collaborated and provided services to patients participating in BPJS Health with 4 (four) basic services, namely Internal Medicine, General Surgery, Gynecology and Obstetrics, and Children.

RESULT AND DISCUSSION

Organizational Structure of Banjarmasin Islamic Hospital. Banjarmasin Islamic Hospital is led by a director who two Deputy Medical Directors. During the Banjarmasin Islamic Hospital in its service, the position of director underwent several changes, namely as follows.

Table 4. Supporting Informant

No	Name	Length of service
1	Dr. H. Abu Hanifah, MPH	1974-1984
2	Dr. H. Mochlan Aham DTMH	1984-1994
3	Drg H. Muhammad Asj'ari	1994-2001
4	Dr. H. Abimayu, Sp. PD, KGEH	2001-2003
5	Dr. H. Hasan Zain, Sp. P	2004-2009
6	Dr. H. Mohamad Isa, Sp.	2009-2014
7	Dr. Hj. Rafiqoh	2014-2019
8	Drg. Hj. Eva Ariyani	2019-Present

The owner of the Banjarmasin Islamic Hospital is the Regional Leader of Muhammadiyah South Kalimantan. Built by Drg. Hj. Eva Ariyani, Director of Banjarmasin Islamic Hospital.

Vision, Mission and Motto. The vision is to realize the Banjarmasin Islamic Hospital as a professional, high-quality hospital that is the choice and pride of the community. The mission, namely the Banjarmasin Islamic Hospital, was established to provide public health services, helping patients to obtain physical and spiritual health as well as serving as a medium for Islamic preaching. Motto "CINTA" C: Fast in service I: Islamic in service N: Comfortable for customers T: Right in action A: Safe and high quality.

Types of Services at Banjarmasin Islamic Hospital. So far, Banjarmasin Islamic Hospital provides various types of services consisting of general service facilities, general service facilities, supporting service facilities and specialist service facilities. As shown in the following table:

Table 5. Banjarmasin Islamic Hospital Staffing

No	Service	Length of service
1	Dr. H. Abu Hanifah, MPH	1974-1984
2	Dr. H. Mochlan Aham DTMH	1984-1994
3	Drg H. Muhammad Asj'ari	1994-2001
4	Dr. H. Abimayu, Sp. PD., KGEH	2001-2003
5	Dr. H. Hasan Zain, Sp. P	2004-2009
6	Dr. H. Mohamad Isa, Sp.	2009-2014
7	Dr. Hj. Rafiqoh	2014-2019
8	Drg. Hj. Eva Ariyani	2019-Present

Table 6. Types of services at the Banjarmasin Islamic Hospital

N0.	Service	Kind of Service
1	Outpatient Facilities	a. General b. Tooth c. Other Specialist d. Pediatric Specialist e. Lung Specialist

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		f. ENT Specialist g. Obstetrics and Gynecology Specialist h. Urology Specialist i. Neurologist j. Internal Medicine Specialist k. Skin and Venereology Specialist l. General Surgery Specialist m. Physical and Rehabilitation Specialist
2	BPJS Server Specialist	a. Pediatric Specialist b. Obstetrics and Gynecology Specialist c. Internal Medicine Specialist d. General Surgery Specialist
3	Specialist Inpatient Services	a. Surgeon Specialist b. Internal Medicine Specialist c. Pediatrician d. Ob-gyn Specialist e. Radiology Specialist Doctor f. Anesthesiologist g. Clinical Pathology Specialist Doctor h. Psychiatric Specialist i. Ophthalmologist j. ENT Specialist Doctor k. Skin and Venereology Specialist l. Cardiology Specialist Doctor m. Lung Specialist Doctor n. Neurologist o. Neurosurgeon Specialist p. Orthopedic Surgeon Specialist q. Urology Specialist Doctor r. Medical Rehabilitation Specialist Doctor, Anatomical Pathology Specialist Doctor

Source: Banjarmasin Islamic Hospital in 2021

General Description of Accounting and Financial Reporting Activities at Banjarmasin Islamic Hospital. The development of hospital dynamics, the very rapid development of medical technology, changes in payment pattern policies from fee for service to pre-payment and demands for quality health services require that hospitals can always provide evidence of high-performance accountability to stakeholders, so that resource management needs to be effectively. Transparent, effective and efficient in accordance with the principles of good corporate governance. As a form of accountability for the management of managed resources, hospitals must create financial management guidelines to ensure the level of soundness and reliability of financial reports prepared by the Muhammadiyah and Aisyiyah Health Business Charities. One effort to increase accountability in hospital financial management is to create comprehensive guidelines and standards. For this reason, the Muhammadiyah Central Leadership Community Health Development Council (MPKU) collaborated with the UMY MMR Team to prepare Hospital Financial Management Guidelines, namely Guidebook 6 concerning Accounting Policies and Hospital Financial Reports.

The aim of preparing this guidebook is that it can be used as a reference and implemented well by the Banjarmasin Islamic Hospital in financial management, so that the financial management pattern at the Banjarmasin Islamic Hospital can be managed by applying the principles of healthy, standardized, productive practices, and reporting can be done. Consolidated down to the central level by the associations.

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Financial reports must disclose all components that are material enough to influence management evaluations or decisions. Financial reports must be clear and understandable, based on accounting policies. The accounting policies at Banjarmasin Islamic Hospital are:

1. Policy on cash and cash equivalents
2. Policy on trade receivables
3. Policy on other receivables
4. Policy on down payments
5. Inventory policy
6. Corporate tax/income installment policy
7. The fee policy is paid in advance
8. The income policy that will still be accepted
9. Fixed asset policy
10. Deferred load policy
11. Fixed asset policy under construction
12. Inventory policies do not work
13. Security deposit policy
14. Current liability policy
15. Long-term liability policy
16. Equity policy
17. Deferred and current tax policies
18. Income policy
19. Expense policy

The financial reports of the Banjarmasin Islamic Hospital consist of business results reports, balance sheets, changes in equity reports, cash flow reports, and explanatory notes to financial reports. Structurally, the owner is Muhammadiyah. For financial reporting, it continues to the owner through the central representative of the Muhammadiyah Regional Leadership (PWM), and the representative of the Muhammadiyah Regional Leadership is the Daily Executive Board (BPH). Description of operational waste at the Banjarmasin Islamic Hospital. Results of in-depth interviews with the Head of the Environmental Health Sanitation Unit at the Banjarmasin Islamic Hospital as Key Informant 1 regarding operational waste produced by the Banjarmasin Islamic Hospital. The following are some excerpts from the interview:

"The waste produced at this Islamic hospital is solid waste and liquid waste. Well, solid waste is in solid form, while liquid waste is in liquid form. There is solid waste, both medical and non-medical. "Medical, solid waste comes from medical activities, for example, infectious waste, sharp objects and needles, pharmaceuticals, chemicals" (Key Informant 1).

"…while non-medical solid waste is a type of waste generated from hospital services. Non-medical solid waste is further divided into organic waste and non-organic waste. "For example, leaves, paper, plastic waste, rice wrappers or leftover food from visitors or kitchen activities" (Key Informant 1).

"…infectious waste is waste that is contaminated with pathogenic organisms that can infect other people and needs a special receptacle for management" (Key Informant 1).

"... sharps and needle waste come from all medical activities in the hospital" (Key Informant 1).

"...pharmaceutical waste means waste from medicines that are no longer used, for example, expired medicines, and it could also be that the medicine has been opened in packaging, so it is contaminated and can no longer be used, so it is waste" (Key Informant 1).

"... chemical waste is from the use of chemicals in medical and laboratory procedures, heavy metal means waste from metals used in chemical management from laboratories for medical purposes" (Key Informant 1).

"... for liquid waste, some are included in the infectious waste category, such as blood waste originating from laboratory activities or pathology waste, surgical activities, delivery rooms that are in contact with patients that contain bacteria or viruses" (Key Informant 1).

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"...it could also be liquid waste from water used for washing hands, water from bathrooms, water from laundry, such as cloth from the hospital environment, such as curtains, bolster pillowcases, bed sheets and others. "Liquid waste can also damage the environment because it contains soap and substances that are not good for the environment" (Key Informant 1).

"...liquid waste needs to be handled specifically because it can cause an unpleasant odor and quickly spread disease, especially if it is not treated first, it can endanger the surrounding community. "At the Islamic Hospital, there is a Waste Water Treatment Plant or IPAL facility to neutralize liquid waste" (Key Informant 1).

Based on the results of in-depth interviews with the Head of the Environmental Health Sanitation Unit as Key Informant 1, the waste generated from operational activities of Banjarmasin Islamic Hospital is:

1. Medical and non-medical solid waste. Medical solid waste is waste generated from medical activities. Examples of medical solid waste are:
2. Non-medical solid waste is a type of waste generated from hospital services. Non-medical solid waste includes organic waste and non-organic waste. For example, leaves, paper, plastic waste, rice wrappers or leftover food from visitors or kitchen activities.
3. Liquid waste is the liquid waste that is included in the infectious waste category, such as blood waste originating from laboratory activities or pathology waste, surgical activities, and delivery rooms that are in contact with patients that contain bacteria or viruses. Liquid waste, which is included in the domestic waste category, comes from household waste such as washing curtains, bolster pillowcases, bed sheets, and used washing water. Hands and water from the bathroom containing soap. Liquid waste needs special handling because it can cause an unpleasant odor and quickly spread disease, especially if it is not treated first; it can endanger the surrounding community.

According to the Republic of Indonesia Minister of Health Regulation, no. 7 of 2019, explains that hospital waste is all waste produced from hospital activities in solid, liquid and gas forms.

Results of in-depth interviews with cleaning staff at the Banjarmasin Islamic Hospital as supporting informant 8 regarding solid waste management. The following are excerpts from the interview:

"There has never been any special housekeeping training for hospitals, taught only from the SKL unit" (supporting informant 8)

"...here we work in 3 shifts, namely morning, afternoon and evening shifts. "For our duties here, we clean the hospital environment, for example, cleaning patient rooms, rooms, gardens, pools and collecting waste" (supporting informant 8)

"...the waste location varies according to the type. Medical waste is yellow and non-medical waste is black" (supporting informant 8)

Results of observations and interviews with employee staff at Banjarmasin Islamic Hospital as supporting informants 7. The following are excerpts from the interview:

"I have worked as a nurse assistant for 17 years. My daily job is to maintain patient hygiene" (supporting informant 7)

"...there is, usually it's pampers waste, used sanitary napkins from patients after giving birth" (supporting informant 7)

"...it is differentiated, there are special places, for example, the waste used by patients after giving birth is placed in the yellow bag infectious waste area, if there is no blood, it is just put in the normal rubbish bin" (supporting informant 7)

"...no, because it is guaranteed, because the waste is differentiated according to the type of waste" (supporting informant 7)

"...there is, when you want to get accreditation, you are always reminded to separate the waste" (supporting informant 7)

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The results of an in-depth interview with an official doctor who works at the Banjarmasin Islamic Hospital as a supporting informant 3. The following are excerpts from the interview:

"There is no SOP related to waste management. I know that yellow bags are for medical waste and black bags are for non-medical waste. There needs to be an SOP related to waste management because so far there have been none" (supporting informant 3).

This is also in line with the results of an in-depth interview with the Head of the Nursing Team working at the Banjarmasin Islamic Hospital as a supporting informant 4. Here are some excerpts from the interview:

Regarding waste management, especially waste products, both medical solid waste and non-medical solid waste, it is usually communicated to us from the SKL Unit, but the SOP itself has never been displayed in hospitals or posted.

The SOP regarding waste products from activities in the hospital is very important, because I have found visitors throwing non-medical waste into the medical waste bin, and we often remind them. Usually, some doctors throw away things incorrectly, for example, throwing away handsets to brokers.

"I hope that there will be some kind of banner related to the SOP posted so that it can be seen by many people" (supporting informant 4)

"This was coordinated by the SKL unit with us (supporting informant 4)."

"I once took part in training related to liquid waste such as blood dripping, so I used a tool called a skill kit, even though the tool was complete with procedures for using and handling it, but at the time of the incident here, there was blood dripping in the patient's room, instead the cleaners were called" (supporting informant 4)

Based on the results of observations, interviews and documentation related to the medical solid waste management process at the Banjarmasin Islamic Hospital, it is in accordance with applicable regulations, namely the Republic of Indonesia Minister of Health Regulation Number 7 of 2019 concerning hospital environmental health, which explains that every hospital must manage and supervise medical waste starting from collection. Transportation and destruction must undergo certification from the competent authority.

However, non-medical solid waste is still not optimal because it is not in accordance with the Republic of Indonesia Minister of Health Regulation Number 7 of 2019 concerning hospital environmental health. Several findings, namely, prove this:

1. For the container stage, there are several trash cans for non-medical waste containing black bags that do not have lids and are left open, even though, based on Minister of Health Regulation Number 7 of 2019, Chapter III, it is stated that damaged trash cans must be replaced with trash cans that meet the requirements.
2. For the storage stage at the TPS, it was also found that not all domestic solid waste was wrapped in black plastic bags but was scattered at the bottom of the TPS floor because, based on Minister of Health Regulation Number 7
3. In 2019, CHAPTER III explained that domestic solid waste that had been placed in TPS was guaranteed to remain wrapped in black plastic bags, and the contents were prohibited from being disassembled.
4. For sorting efforts, it was also found that there were organic solid waste and inorganic solid waste that were not sorted in accordance with Minister of Health Regulation Number 7 of 2019, CHAPTER III, which explains that sorting is carried out by separating organic and inorganic waste types.

Meanwhile, for liquid waste, there are also several findings, such as:

1. The availability of Waste Water Management Installation (IPAL) facilities is available, but they do not yet meet the requirements set by the Indonesian Ministry of Health in 2011 concerning Technical Guidelines for Waste Water Treatment Installations Chapter 1, namely the technical requirements for wastewater treatment installations with anaerobic, aerobic biofilter systems in health service facilities, including planning. Building layout, operational and maintenance

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systems in wastewater treatment installations, and anaerobic, aerobic biofilter systems in health service facilities. Meanwhile, what the Banjarmasin Islamic Hospital currently owns is a domestic IPAL, not a medical IPAL.

2. Lack of coordination between related units, especially waste producers and waste managers.
3. The unavailability of special personnel to maintain the IPAL means that when damage occurs to the IPAL, no one can repair it except through consultant services for the IPAL.
4. Laboratory results show that the quality standard value exceeds the environmental quality standard value threshold. This means that it is not in accordance with South Kalimantan Governor Regulation Number 36 of 2008. Third Point Concerning Amendments to South Kalimantan Governor Regulation Number 04 of 2007 concerning Liquid Waste Quality Standards for industrial activities, hotels, restaurants, hospitals, domestic and mining, which states that water waste that comes out of the IPAL point for parameters does not exceed the specified quality standard thresholds.
5. The wastewater disposal permit expired in 2019, and there has been no extension until now. This is also not in accordance with the Regulation of the Governor of South Kalimantan Number 36 of 2008. Seventh Point concerning Amendments to the Regulation of the Governor of South Kalimantan Number 04 of 2007 concerning Liquid Waste Quality Standards for industrial, hotel, restaurant, hospital, domestic and mining activities, namely stating that the period the wastewater disposal permit is valid for 1 year.

Description of operational cost data for environmental management at Banjarmasin Islamic Hospital. Based on a preliminary study conducted previously, operational cost data for environmental management of the SKL unit at Banjarmasin Islamic Hospital are as follows:

The results of a manual documentation study by researchers on archival data on environmental management costs turned out to be greater than the data during the preliminary study; this is because the payment for workers for environmental management, such as SKL unit employees and cleaners, is included in the salary expense account and for training activities carried out. SKL unit employees have followed this into the general administration expense account. Revealed environmental cost data from the results of manual documentation studies are presented in the following table:

Results of in-depth interviews with the Head of Subdivision. Accounting, Budget and Finance of Banjarmasin Islamic Hospital as supporting informant 2. The following is an excerpt from the interview:

"We include the salaries of environmental management workers, such as the salaries of SKL unit employees and cleaning officers, into the salary expense and cleaning expense accounts" (supporting informant 2)

"...and the costs incurred by SKL unit employees related to training on environmental management are included in the administrative and general expense account" (supporting informant 2)

Based on the results of in-depth interviews with the Head of Subdivision. Accounting, Budgeting and Finance can be concluded that information on costs related to the environment is often hidden in indirect costs, such as what happened at Banjarmasin Islamic Hospital, namely included in salary expenses, cleaning expenses and general administration expenses. According to Ikhsan (2009), the limitations of conventional management accounting systems and practices make it more difficult to collect and evaluate data related to the environment effectively. Cost information related to the environment is often hidden in indirect costs. There are many potentially important examples related to the allocation of environmental costs. These costs are often carelessly hidden in accounting records.

There is careless withholding of information regarding environmental costs that is misplaced on indirect costs rather than directly on the processes or products that create the costs. This practice can create problems if a manager does not know where to look for the necessary cost information, so that it can obscure fixed costs that are difficult to reduce and variable costs that can be reduced or prevented by environmental management (Ikhsan, 2009). According to Ikhsan (2009) also explains that some costs are included in the gray zone or may be classified as some that are environmental and some that are not. Among the types of environmental costs that are potentially hidden from managers, such as

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direct labor costs related to the environment and administrative costs, are piled on general and hidden costs, such as monitoring, reporting and training costs related to environmental management.

Identify environmental costs in the operational costs report for the SKL Unit at Banjarmasin Islamic Hospital. Environmental cost report in the environmental cost report at the SKL Unit of Banjarmasin Islamic Hospital. The results of the interview with the Head of Finance as Key Informant 2, below, are excerpts from the interview:

"The environmental costs incurred by the SKL unit have so far been included in the asset maintenance expenses group in the financial reports. They are in the SHU report. So far, there has never been a special report for environmental costs" (Key Informant 2).

The environmental cost report applied for 2019 and 2020 as an internal report at the SKL Unit of Banjarmasin Islamic Hospital, based on Mowen & Hansen's (2017) environmental cost theory, is expressed as follows:

Table 7. Environmental Cost Report for Banjarmasin Islamic Hospital 2019 SKL Unit

Banjarmasin Islamic Hospital Environmental Cost Report for the Year Ended December 31, 2019		
	Environmental Costs	**Percentage of Operational Costs**
Prevention Costs:		
Labor cost for waste management	457,180,000	
Costs of purchasing materials for waste management	1,322,500	
UKL UPL environmental document costs	10,000,000	
Cost of purchasing live flowers	150,000	
Waste training costs	64,000	
Pool cleaning costs	1,024,000	
Park cleaning and tree removal costs	390,000	
Amount of Prevention Costs	470,130,500	40.24%
Detection Cost:		
Wastewater and RO HD sample inspection fees	7,834,000	
Air emission test inspection costs	9,557,000	
Costs of a hospital eye examination	17,370,000	
Amount of Detection Costs	34,7761,000	2.97%
Internal Failure Costs:		
Non-medical waste transportation costs	30,250,000	
Costs for transporting and destroying medical waste	633,189,000	
Total Internal Failure Costs	663,439,000	56.79%
External Failure Costs:		
Total External Failure Costs	0	
Total Environmental Costs	1,168,330,500	100.00%

Source: (Data processed by researchers, 2021)

In both reports, researchers have grouped each cost according to its activity. It can be seen that the total environmental costs incurred by the Banjarmasin Islamic Hospital in 2019 amounted to IDR 1.168.330.500, and in 2020, it amounted to IDR 1.338.125.400.

The costs with the highest level of expenditure are found in internal failure activities. It was recorded that in 2019, the total prevention costs for the Banjarmasi Islamic Hospital were IDR 663.43.000, and in 2020, it was recorded at IDR 851.842.900. There was an increase in internal failure costs of IDR 188.403.900 in 2020 compared to 2019.

Results of interviews with the Head of the Environmental Health Sanitation Unit as Key Informant 1 and the Head of Finance as Key Informant 2, below are excerpts from the interview:

"In 2020, during the pandemic, the amount of waste increased because our hospital received Covid patients, regulations in state hospitals were overloaded, so that private hospitals, like it or not, had to provide inpatient care for Covid patients" (Key Informant 1)

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"If it is in the Covid room, both medical and non-medical waste is still treated as Covid waste

Based on the results of interviews with the Head of the Environmental Health Sanitation Unit and the Head of Finance at the Banjarmasin Islamic Hospital, the increase in costs was due to the Banjarmasin Islamic Hospital receiving Covid patients during the 2020 pandemic so that the waste produced from the Covid room, whether medical or non-medical waste, was treated. as covid waste. Furthermore, there are costs incurred for prevention and detection activities. It was recorded that the total costs incurred for prevention activities were IDR 470,130,500 in 2019 and IDR 465,290,600 in 2020. Meanwhile, detection activities amounted to IDR 34,761,000 for 2019 and IDR 20,992,000 for 2020. Finally, the recorded external failure costs incurred were nil due to the absence of activities or events that could be categorized as external failures.

Relative Distribution of Environmental Costs at the Banjarmasin Islamic Hospital, based on Islamic Hospital environmental cost report data. Banjarmasin, which researchers have previously studied, provides a comparison of the relative distribution between the environmental costs of the Banjarmasin Islamic Hospital in 2019 and 2020 can be made. The definition of relative distribution is a percentage number that explains the amount of data in a particular group. Comparisons will be made according to cost activities.

The following is a table that presents the relative distribution of environmental costs at the Banjarmasin Islamic Hospital:

Table 8. Relative Distribution of Environmental Costs at Banjarmasin Islamic Hospital

Cost Activity	% Towards Environmental Costs	
	2019	2020
Prevention	40.24%	34.77%
Detection	2.97%	1.57%
Internal Failure	56.79%	63.66%
External Failure	0%	0%
Total	100%	100%

Source: (Data processed by researchers, 2021)

Relative Distribution of Environmental Costs in 2019: Describes the relative distribution of environmental costs in 2019 according to cost activities. The total environmental costs incurred by the Banjarmasin Islamic Hospital in 2019 were IDR 1.168.330.500, consisting of:

1. Prevention costs with a ratio for 40.24% of total environmental costs. The costs incurred for this prevention cost are IDR 470,130,500.
2. Detection costs with a relative distribution ratio are 2.97% of total environmental costs. The costs incurred for detection were IDR 34,761,000.
3. Internal failure costs with a relative distribution ratio are 56.79% of total environmental costs. The costs incurred for internal failure costs were IDR 663,439,000.
4. External failure costs with a relative distribution ratio of 0% of total environmental costs. There are no costs incurred for these two costs.
5. Internal failure costs with a relative distribution ratio are 63.66% of total environmental costs. The costs incurred for internal failure costs amounted to IDR 851,842,900.
6. External failure costs with a relative distribution ratio of 0% of total environmental costs. There are no costs incurred for these two costs.

Based on this information, it is hoped that it can reduce the impact of environmental damage (waste). This is in line with the application of the expanded theory of ecocentrism in deep ecology, which demands a new ethic that is not centered on humans but is centered on the whole of life, with efforts to overcome environmental problems and the importance of harmony between the surrounding environment and the activities of an agency in this research, namely hospitals. Implications of Research Results

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Based on the results of this research, the following theoretical and practical implications can be stated:

1. Hospitals, as institutions or institutions operating in the health sector, have a large and significant role in protecting the environment. If medical waste produced by hospitals is not managed properly, it can result in a polluted environment. In its activities, every hospital produces waste, which is classified as hazardous waste, especially medical waste. Hospitals really need to implement good environmental management. Environmental management accounting is predominantly related to providing information for internal decision-making. The application of environmental costs, according to Hansen and Mowen's theory, is based on 4 categories of activity costs, namely, prevention costs, detection costs, internal failure costs, and external failure costs, which can be applied in agencies. Hospitals, especially the Banjarmasin Islamic Hospital.
2. Practically, the results of this research are used as input for hospital agencies that report environmental costs can provide an overview of the costs incurred as a result of environmental management activities, so that the information conveyed, especially expenditures in the SKL unit of Banjarmasin Islamic Hospital, can be clearly seen for convenience. In the managerial decision-making process at Banjarmasin Islamic Hospital.

Research Limitations. This research was carried out in accordance with ethical research considerations; however, in its implementation, there were limitations, namely:

1. The financial report for the Banjarmasin Islamic Hospital cannot be presented in this research because the report is internal and confidential. So, researchers can only present details of the environmental costs at the Banjarmasin Islamic Hospital.
2. The focus of the research data is only on 2019 and 2020, and waste management data in 2021 during the COVID-19 pandemic has not been included.

CONCLUSION

Based on the results of the research and analysis that researchers have carried out, several conclusions have been drawn as follows:

1. Waste management activities as a form of environmental responsibility carried out by the management of the Banjarmasin Islamic Hospital in the form of non-medical solid waste are still not optimally carried out, likewise, liquid waste management in terms of Waste Water Management Installation (IPAL) equipment does not meet the predetermined requirements, namely, it does not have Special medical wastewater treatment plant with an anaerobic, aerobic biofilter system but only domestic wastewater treatment plant.
2. Environmental costs arising from waste management activities in the financial reports of the Banjarmasin Islamic Hospital were found that there were environmental costs hidden from the actual environmental costs in the financial reports.

Suggestion. Based on the conclusions that researchers have summarized, the suggestions that researchers can give are:

1. Banjarmasin Islamic Hospital should apply environmental costs according to the theory of Hansen and Mowen (2017) with four categories of activity costs, because it is very easy to apply in hospital institutions.
2. Management of non-medical solid waste in terms of containerization, storage and separation must refer to Minister of Health Regulation No. 7 of 2019 concerning the health of the Hospital Environment.
3. Repair the damaged IPAL because the quality standard value has exceeded the environmental quality standard threshold set by the Indonesian Ministry of Health. If it is not immediately repaired, the liquid waste management process will be disrupted and could endanger the surrounding environment and change the system from a domestic IPAL to a wastewater

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treatment plant specifically for B3 waste because It is true that health service facilities, especially hospitals, must use medical IPAL.

4. Extending the wastewater disposal permit because by extending the permit, Islamic Hospital, as a business entity, has implemented the principles of obedience and compliance with environmental management.
5. Additional SKL unit staff with a minimum educational background of DIII Environmental Health, and additional staff specifically for environmental engineering personnel for maintenance of the IPAL, so that if damage occurs, it can be immediately repaired, because the IPAL is a Hospital Asset that must be maintained.

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