

ABSTRAK

ANALISIS PENERAPAN *GREEN ACCOUNTING*

(Studi Kasus pada RSUD Muntilan Kabupaten Magelang)

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Penelitian ini bertujuan untuk mengetahui: (1) kesesuaian pengakuan dan pengukuran biaya lingkungan yang berkaitan dengan konsep aset dan beban antara ketentuan di RSUD Muntilan dengan PSAK; (2) kesesuaian pelaporan aktivitas lingkungan pada RSUD Muntilan menurut *International Guidance Document- Environment Management Accounting* dari IFAC.

Penelitian ini merupakan studi kasus. Data diperoleh dengan melakukan wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah deskriptif analitis dengan mengidentifikasi, mengklasifikasi dan membandingkan pengakuan dan pengukuran sesuai konsep aset dan beban pada Pernyataan Standar Akuntansi Keuangan (PSAK), serta pelaporan lingkungan berdasar *International Guidance Document- Environmental Management Accounting* dari IFAC.

Hasil penelitian menunjukkan bahwa; (1) pengakuan dan pengukuran biaya lingkungan tepat sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) terkecuali biaya UKLUPL yang seharusnya diakui sebagai aset; (2) Pelaporan aktivitas lingkungan pada RSUD Muntilan sesuai dengan *International Guidance Document- Environmental Management Accounting* dari IFAC meskipun belum disajikan dan dilaporkan secara eksplisit dan masih terdapat komponen yang tidak sesuai.

Kata kunci: *Green Accounting*, Biaya Lingkungan, Pelaporan Aktivitas Lingkungan

ABSTRACT

THE ANALYSIS OF APPLYING GREEN ACCOUNTING
(A Case Study at RSUD Muntilan Kabupaten Magelang)

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The research aims to determine: (1) the suitability of recognition and measurement of environmental costs of assets and expenses according to RSUD Muntilan compared with Statement of Financial Accounting Standards (SFAS); (2) the suitability of environmental activities reporting at RSUD Muntilan according to International Guidance Document-Environment Management Accounting from IFAC.

This study was a case study. The data was obtained by interview and documentation. Data analysis technique used in this research was descriptive analysis by identifying, classifying and comparing the recognition and measurement of assets and expenses applied at RSUD Muntilan with those from Statement of Financial Accounting Standards (SFAS) as well as the reporting of environmental activities based on International Guidance Document-Environment Management Accounting from IFAC.

The results showed that: (1) recognition and measurement of environmental costs was in accordance with the Statement of Financial Accounting Standards (SFAS), except for UKLUPL costs which should be recognized as an asset; (2) The reporting of environmental activities at RSUD Muntilan was in accordance with the International Guidance Document-Environmental Management Accounting from IFAC, although it has not been presented and reported explicitly and there were components that were not appropriate yet.

Keywords: Green Accounting, Environmental Costs, Environmental Reporting