

ABSTRAK

ANALISIS BIAYA PENGOLAHAN LIMBAH CAIR Studi Kasus pada RSUP Dr. Sardjito Yogyakarta

**Alfonsa Dian Sumarna
Universitas Sanata Dharma
Yogyakarta
2006**

Tujuan dari penelitian ini adalah untuk: 1) mengetahui perlakuan akuntansi biaya pengolahan limbah cair, 2) mengetahui ketepatan perlakuan akuntansi biaya pengolahan limbah cair dengan Prinsip Akuntansi Berterima Umum. Penelitian ini dilakukan di RSUP Dr. Sardjito Yogyakarta. Teknik pengumpulan data yang digunakan adalah dokumentasi dan wawancara.

Teknik analisis data yang digunakan adalah analisis deskriptif yaitu mendeskripsikan permasalahan tentang biaya pengolahan limbah cair pada rumah sakit dan menurut Prinsip Akuntansi Berterima Umum dan analisis komparatif. Dari hasil perbandingan ini dilakukan analisis mengenai tepat atau tidaknya perlakuan akuntansi biaya pengolahan limbah cair.

Hasil dari penelitian ini yaitu: 1) rumah sakit memperlakukan biaya pengolahan limbah cair ke dalam biaya pengadaan sarana pengolahan limbah cair dan biaya operasional, 2) perlakuan akuntansi biaya pengadaan sarana pengolahan limbah cair sebagai aktiva tetap sudah tepat, sedangkan perlakuan akuntansi biaya pengolahan limbah cair sebagai biaya operasional kurang tepat. Penulis menyarankan biaya pengolahan limbah cair diperlakukan sebagai biaya pengolahan limbah cair dan dilaporkan dalam Laporan Sisa Hasil Usaha dengan nama beban pengolahan limbah cair.

ABSTRACT

An Analysis of Liquid Waste Processing Cost A Case Study on RSUP Dr. Sardjito Yogyakarta

**Alfonsa Dian Sumarna
Universitas Sanata Dharma
Yogyakarta
2006**

The goals of this research were 1) to know the accounting treatment of liquid waste processing cost, 2) to know the accuracy of the accounting treatment of liquid waste processing cost based on the General Accepted Accounting Principles. The research was done at RSUP Dr. Sardjito Yogyakarta. The techniques for gathering the data were documentation and interview.

In analyzing the data it used were descriptive and comparative analysis. In descriptive analysis, it described the problem about the cost of processing the liquid waste in the hospital and based on the General Accepted Accounting Principles. Based on the comparison, it could be analyzed the accuracy of the accounting treatment of liquid waste processing cost.

The results of the research showed that RSUP Dr. Sardjito put the liquid waste processing cost into waste processing instruments acquirement and operational cost. The treatment on the cost of waste processing instrument acquirement as fixed asset was already appropriate. But the accounting treatment on liquid waste processing cost as operational cost was inappropriate. The writer suggested that the waste processing cost was considered as it was and it must be reported in Income Statement as the expense of the liquid waste processing.