

PERLAKUAN AKUNTANSI BIAYA LIMBAH PADA INDUSTRI PERHOTELAN (Studi Kasus pada Singaraja Hotel ex POP Hotel Singaraja)

Oleh

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui perlakuan akuntansi biaya limbah pada Singaraja Hotel ex POP Hotel Singaraja. Penelitian ini menggunakan pendekatan kualitatif. Pengumpulan data dilakukan dengan metode observasi, wawancara, dan dokumentasi. Informan penelitian terdiri dari Kepala bagian akuntansi Singaraja Hotel, teknisi, logistic, pekerja migran Indonesia (PMI) yang pernah dikarantina di Singaraja Hotel dan warga disekitar lokasi Singaraja Hotel. Analisis data penelitian dilakukan dengan analisis data kualitatif model Miles dan Hubberman. Hasil penelitian menunjukkan bahwa Singaraja Hotel mengelompokkan biaya pengolahan limbah menjadi limbah padat, limbah cair, dan limbah bahan berbahaya beracun (B3). Singaraja Hotel mengakui biaya limbah yang telah dikeluarkan menggunakan metode *accrual basis*. Biaya-biaya pengelolaan limbah dicatat pada akun peralatan, biaya *pest control*, biaya pengujian pencemaran, bangunan, gaji karyawan, perlengkapan, biaya perawatan instalasi pengelolaan air limbah (IPAL), biaya bahan bakar, biaya public area, penyusutan peralatan, dan penyusutan bangunan. Dan pada Laporan Laba-Rugi disajikan pada pos biaya engineering dan biaya kebersihan.

Kata kunci: Biaya Limbah, Perlakuan.

ACCOUNTING TREATMENT OF WASTE COSTS IN THE HOSPITAL INDUSTRY

(Case Study on Singaraja Hotel ex POP Hotel Singaraja)

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ABSTRACT

This study aims to determine the accounting treatment of waste costs at Singaraja Hotel ex POP Hotel Singaraja. This study uses a qualitative approach. Data was collected using observation, interviews, and documentation methods. Research informants consisted of the head of the Singaraja Hotel accounting department, technicians, logistics, Indonesian migrant workers (PMI) who had been quarantined at the Singaraja Hotel and residents around the Singaraja Hotel location. Analysis of research data was carried out by using qualitative data analysis of the Miles and Hubberman model. The results showed that Singaraja Hotel classified the cost of waste processing into solid waste, liquid waste, and toxic hazardous waste (B3). Singaraja Hotel recognizes waste costs that have been incurred using the accrual basis method. Waste management costs are recorded in the equipment account, pest control costs, pollution testing costs, buildings, employee salaries, equipment, wastewater treatment plant maintenance costs (WWTP), fuel costs, public area costs, equipment depreciation, and building depreciation. And the Income Statement is presented in the post of engineering costs and cleaning costs.

Keywords: Waste Cost, Treatment.