

## ABSTRACT

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The purpose of this study is to investigate and analyze how firms identify, recognize, counts, notices, asses and present and disclose the environmental cost in the financial statement. The research was conducted at the hospital ibnu sina, Gresik.

This study is a qualitative research. Used interview and observations in the field. The data were taken in the form of words and actions as a primary source, while the documentation or notes written in the field as a secondary source.

The research states that a hospital in admitting the environmental cost included as employee's expense component, not only direct component but indirect component as well. The hospital in counting the environmental cost (in waste processing cost) is as much as the cost spent, or we may say income price and it refers to the historical cost and given together with the cost which is similar to the treasure report and the information about the environmental cost (in waste processing cost) noted in the hospital treasure report.