

Díaz Galano, B. E. (2021). Procedure for the integration of environmental activities in the accounting information system of the budgeted unit “General Teaching Hospital Agosthino Neto”

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Master's thesis defended in the year 2021, by Bryan Emmanuel Díaz Galano, Instructor Professor of the Department of Business Sciences of the University of Guantánamo. He is an associate researcher at the " General Teaching Hospital Agosthino .NET " of Guantánamo. Author of several articles related to the environmental activity in the province.

In Cuba, the hospital service constitutes an activity with a very high social impact, however, in its daily development; it produces a number of effects that negatively impact the environment.

The work deals with a research that imposes the need to implement measures that allow the reduction of these impacts and therefore their registration in the accounting information system. This is the reason for the importance of this work, which aims to design a procedure for the integration of environmental activities in the accounting information system of the Budget Unit “General Teaching Hospital Agosthino Neto ” of Guantánamo that strengthens the relevant information.

In the development of the research, a set of theoretical and empirical methods were applied, as well as techniques that allowed epistemologically arguing the conceptual elements related to Governmental Accounting, accounting information systems and the environment, reaching conclusions such as: the designed procedure constitutes an instrument that makes feasible the communication of timely environmental accounting information, for the strengthening of performance and decision making of the Budgeted Unit " General Teaching Hospital Agosthino Neto " of Guantánamo.

The validation by Delphi method of the procedure demonstrates its validity, objectivity, pertinence, credibility, simplicity and applicability for the integration of NEC 11 and 12 associated to the Life Task and the possibilities of being generalized in other institutions with similar characteristics.

The work is written according to the standards for this type of academic exercise, as stipulated regarding its internal structure, with a summary, introduction, a chapter for the theoretical framework about Governmental Accounting and the accounting recognition of environmental activities and another one for the presentation of the Procedure for the integration of environmental activities in the accounting information system and a third chapter with accounting characterization of the Budgeted Unit " General Teaching Hospital Agosthino Neto " of Guantánamo, also the thesis has the proposed conclusions and recommendations.

The main results obtained are focused on the definition of recognition criteria, the improvement of accounting records and indicators for the evaluation of environmental activities, demonstrating the importance of carrying out studies on this subject in such a strategic and sensitive activity as hospitals.

There is correspondence between the objectives and the proposed conclusions and recommendations. It has acceptable spelling, writing and style. The information is complemented by the use of tables adequately distributed in the development of the chapters and in the annexes section.

Eighty-six references are listed in the work reviewed. With 85.2% of the references belonging to the eighteen years of the 21st century; 11% correspond to the 1990s and the remaining percentage is distributed between the 1970s and the 1980s. The indicators mentioned are acceptable, environmental activities, demonstrating the importance of carrying out studies on this subject in such a strategic and sensitive activity as hospitals.

There is correspondence between the objectives and the proposed conclusions and recommendations. It has acceptable spelling, writing and style. The information is complemented by the use of tables adequately distributed in the development of the chapters and in the annexes section.

There are 86 references listed in the reviewed work. With 85.2% of the references belonging to the eighteen years of the 21st century; 11% correspond to the 1990s and the remaining percentage is distributed between the 1970s and the 1980s. The above indicators are acceptable, indicating that the citation pattern is