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The Meaning and Implementation of Green Accounting by Hospital Management: A Phenomenological Study at Labuang Baji Regional General Hospital, Makassar

Andi Rafiyadi Eka Saputra ✉ **Alimuddin** [2] **Darwis Said** [3]
✉,2,3 Universitas Hasanuddin, Makassar, Indonesia

Abstract

This study seeks to observe the conception and application of green accounting as interpreted and applied by executives at Labuang Baji Regional General Hospital in Makassar. The methodological approach adopted is Moustakas' transcendental phenomenology, with data collection facilitated through in-depth interviews, participatory observation, and document review. There were six key participants in this investigation, namely the director, head of the finance division, head of facilities, medical waste administrator, environment/CSR coordinator, and internal auditor. Data analysis was carried out through a series of stages, including epoché, phenomenological reduction, imaginative variation, and essential synthesis. The results of the study show three main findings: (1) green accounting is interpreted as an expression of the hospital's moral, professional, and social responsibility in maintaining environmental sustainability; (2) the implementation of green accounting is reflected in environmental cost recording activities, medical waste management, and energy efficiency efforts, although it has not been fully integrated into the formal reporting system; (3) the application of green accounting faces obstacles in the form of a lack of technical regulations, limited human resources, and the absence of a sustainability unit that is structurally responsible for environmental issues. This study contributes to the literature on environmental accounting in the health sector in Indonesia and recommends establishing a sustainability unit, strengthening employees' technical capacity, and developing environmental reporting guidelines for public hospitals.

Keywords: *green accounting, phenomenology, hospitals, environmental accounting, sustainability*

✉ Corresponding author :
Email Address: andirafiyadiekas@gmail.com

INTRODUCTION

Hospitals are healthcare institutions whose operations can have a significant environmental impact, particularly through medical waste, high energy consumption, and chemical use. A Ministry of Health report (2023) notes that more than 350 tons of medical waste are generated daily by healthcare facilities in Indonesia. Some of this waste is hazardous and poses a potential threat to humans and ecosystems if not appropriately managed. The issues of sustainability and environmental management in hospitals are becoming increasingly prominent, in line with growing public awareness of environmental safety and demands for

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responsible operations. In this context, green accounting is a strategic approach that enables hospitals to systematically identify, measure, record, and report costs and environmental impacts. However, green accounting in the Indonesian healthcare sector remains underdeveloped, despite international research showing its significant contribution to operational efficiency and environmental risk management.

Previous studies in Indonesia have focused more on the technical aspects of waste management or environmental cost reporting, especially in the industrial sector. Meanwhile, the understanding of how hospital managers interpret and internalize green accounting in their daily practices remains underexplored. In fact, the subjective interpretations of organizational actors play a significant role in shaping practices, policies, and commitments to sustainability. To fill this gap, this study uses a transcendental phenomenological approach to explore the meaning of green accounting and describe its implementation practices at Labuang Baji Regional General Hospital. The phenomenological approach was chosen because it can capture the essence of informants' experiences of the phenomena they encounter directly.

This study is expected to make a scientific contribution by providing a comprehensive understanding of how public hospitals interpret environmental accounting, as well as practical guidance for other hospitals in Indonesia to develop more structured environmental reporting. Although research on green accounting is growing, several gaps remain unanswered, particularly in the context of public hospitals in Indonesia. First, most previous studies have focused on the technical aspects of waste management and environmental cost accounting rather than on the subjective meanings of green accounting for management actors. Second, research in the health sector remains very limited, even though hospitals pose significant environmental risks. Third, there has been little research using a transcendental phenomenological approach to explore the experience and meaning of green accounting in the context of public service organizations. Fourth, no study has mapped the institutional barriers, technical competencies, and organizational structures for implementing green accounting in government hospitals.

The novelty of this research lies in its phenomenological approach, which explores the meaning of green accounting through the direct experiences of hospital management actors. This study also reveals green accounting as a moral practice in the context of health services, rather than merely a technical procedure. In addition, this study presents a mapping of structural and regulatory barriers in the implementation of green accounting in public hospitals. This perspective has rarely been examined in previous studies.

Green accounting

Green accounting is the process of integrating environmental factors into an organization's measurement, recording, and reporting systems. Schaltegger & Burritt (2018) emphasize that green accounting includes the identification of environmental costs, ecology-based managerial control, and environmental performance reporting. According to Ikhsan (2008) and Lako (2011), green accounting is a new paradigm in accounting that emphasizes integrating environmental aspects into all organizational measurement and decision-making processes. The development of green accounting cannot be separated from the increasing global awareness of sustainability issues

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since the 1972 Stockholm Conference and has been reinforced by Agenda 21, the outcome of the 1992 Rio de Janeiro Earth Summit (United Nations, 1993). In the context of accounting, this paradigm marks a shift from a sole focus on financial performance to broader accountability that includes social and ecological dimensions (Elkington, 1997). The triple bottom line concept developed by Elkington emphasizes that organizations must be accountable for their performance not only in terms of profit, but also in terms of people and the planet. Greenham (2010) adds that green accounting must consider the three main dimensions of who, when, and what as a framework for understanding the relationship between organizational activities and their environmental impact. This perspective is relevant to public organizations, including hospitals, that conduct many operational activities with significant ecological impacts.

In its development, green accounting has adopted various methodological approaches. Bennett & James (1998) distinguish between environmental management accounting (EMA), which is internally oriented for managerial decision-making, and environmental financial accounting (EFA), which is externally oriented for reporting to stakeholders. Meanwhile, Jasch (2003) emphasizes the importance of tracking material flows (material flow accounting) as a basis for identifying hidden environmental costs that are often overlooked in conventional accounting systems. In hospitals, environmental accounting serves as a tool for assessing the ecological impact of healthcare operations and as a basis for sustainable decision-making. Burritt et al. (2002) developed an environmental management accounting framework that integrates physical information (materials, energy, water, waste) with monetary information, enabling hospitals to identify cost-saving opportunities while reducing their environmental burden.

Green accounting di Sektor Kesehatan

The health sector is a significant contributor to the global carbon footprint, accounting for approximately 4.5% of total greenhouse gas emissions in developed countries (Lenzen et al., 2020). Hospitals, as key entities in this sector, face unique challenges in environmental management due to operational complexity, volume of hazardous waste, intensive energy consumption, and large-scale use of chemicals (WHO, 2022). International research (Smith & Loonam, 2019; Agyeman et al., 2022) shows that hospitals that implement environmental accounting tend to have better waste management, stronger risk control, and significant energy efficiency. A study by McGain & Naylor (2014) on hospitals in Australia found that implementing an environmental accounting system reduced operating costs by 15% through energy efficiency and optimized waste management. In developing countries, research by Pandey et al. (2016) in India shows that although awareness of environmental management is increasing, the systematic implementation of green accounting remains hampered by regulatory limitations, technical capacity, and financial resources. Similar findings were reported by Thiel et al. (2008), who emphasized that hospitals in developing countries are more focused on meeting health service standards than environmental accountability. However, research in Indonesia remains minimal and primarily descriptive, failing to delve into deeper managerial meanings. A study by Sulistiowati & Diyanty (2016) on environmental disclosure in Indonesian public companies found that environmental reporting remains voluntary and unstandardized. Meanwhile, research by Tjahjadi et al. (2020) identified that

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health organizations in Indonesia have not integrated environmental costs into their management accounting systems. The gap between international practices and conditions in Indonesia shows the need for research that not only identifies technical practices but also explores how organizational actors interpret and internalize environmental responsibilities in the context of Indonesian culture and institutions.

Phenomenology in Accounting Research

Phenomenology as a qualitative research approach has its philosophical roots in the work of Edmund Husserl, who emphasized the importance of understanding phenomena through the experience of subjective consciousness (Husserl, 1931). In its development, Moustakas' transcendental phenomenology (1994) focuses on exploring the essence of human experience through phenomenological reduction, imaginative variation, and synthesis of meaning. In accounting research, phenomenology is used to understand accounting practices as social phenomena laden with values, perceptions, and experiences (Chua, 1986; Baxter & Chua, 2003). Chua (1986), in his seminal work on the radical development of accounting thought, asserts that accounting cannot be understood solely as a neutral technical activity, but rather as a social practice that shapes and is shaped by organizational reality. Kamayanti (2016) developed a phenomenological approach in the Indonesian context by emphasizing the importance of understanding local meanings and cultural contexts in accounting practices. Phenomenological research in Indonesian accounting shows that values such as cooperation, trust, and social responsibility play an important role in shaping accounting practices (Triyuwono, 2012). Several phenomenological studies in environmental accounting have been conducted internationally. Tregidga (2013) used a phenomenological approach to explore how accounting practitioners interpret sustainability in the context of corporate reporting. The results of his research show that personal experience, organizational values, and institutional pressure greatly influence the meaning of sustainability. Meanwhile, Thomson & Bebbington (2013) used phenomenology to understand how environmental accountants construct their professional identities in the face of the dilemma between economic logic and ecological responsibility. In Indonesia, the use of phenomenology in environmental accounting research is still minimal. Existing research mainly uses a positivist approach or descriptive case studies (Rustiarini, 2010; Nurkhin, 2009). This opens up research opportunities exploring the subjective dimensions and deeper meanings of green accounting practices, especially in the public sector, such as hospitals.

METHODOLOGY

This study uses a qualitative, transcendental phenomenological approach to explore the experiences, values, perceptions, and meanings of green accounting as understood by management actors at Labuang Baji Regional General Hospital. The study was conducted at Labuang Baji Regional General Hospital in Makassar, a type B hospital with high operational activity, generating large amounts of medical waste and consuming significant energy. Research data was obtained from primary and secondary sources. Primary sources included in-depth interviews and direct observation of hospital waste management and energy use activities. Secondary sources included financial reports, medical waste management SOPs, energy consumption records, CSR reports, and various other internal documents relevant to

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green accounting practices. Research informants were selected purposively because they were considered capable of providing an in-depth understanding of the phenomenon under study. They consisted of the Hospital Director, Head of Finance, Head of Facilities and Infrastructure, Medical Waste Manager, Environment/CSR Manager, and Internal Auditor.

Data collection was conducted through semi-structured interviews lasting 45–90 minutes, participatory observation in the waste treatment room and energy center, and analysis of supporting documents. All data were analyzed following Moustakas' four stages of phenomenology. The first stage was epoche, the process by which researchers suspend their personal assumptions and views regarding green accounting to ensure data interpretation is not biased. The second stage is phenomenological horizontalization and reduction, in which all informant statements are treated equally before being filtered into meaning units such as the interpretation of the environment as a moral mandate, limited environmental cost recording, regulatory barriers, and human resource limitations. Meaning units are then grouped into thematic categories. The third stage is imaginative variation, which is the process of examining various conditions that enable the emergence of informants' experiences by questioning their causes, contexts, and alternative conditions to reveal the underlying meaning structure. The fourth stage is the synthesis of essence, which combines all themes, categories, and descriptions to form a comprehensive understanding of green accounting as a moral practice that is partially implemented and hampered by various structural limitations. The entire analysis process was assisted by NVivo 14 software for coding and data management. Data validity was maintained through source triangulation, method triangulation, member checking, audit trails, and researcher reflection during the research process. All stages of the research followed the principles of social research ethics. Informants were given an explanation of the research objectives, the interview process, and their right to withdraw at any time. Consent was obtained verbally. The identities of informants were disguised to maintain confidentiality, and internal hospital documents were used only for limited summary data. Thus, the research met the generally accepted standards of qualitative research ethics.

RESULTS AND DISCUSSION

Results

Table 1. Themes and Subthemes from Phenomenological Analysis Results

Main Theme	Sub-theme	Description	Example of Informant Quote
The Meaning of Green Accounting as Moral Responsibility	The environment as part of the service	The environment is considered part of patient safety.	"Protecting the environment is just as important as protecting patients." (Director)
	Healthcare professional ethics	Green accounting is understood as an ethical obligation of the health profession.	"We must ensure that hospital operations do not pollute the surrounding environment."
Implementasi Green accounting	Recording of environmental costs	Environmental costs are recorded but not yet integrated into the formal system.	"We record waste costs, but they are still included in the general account."
	Medical waste	Medical waste	Hazardous waste must be

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Main Theme	Sub-theme	Description	Example of Informant Quote
	management	management and reporting practices are running well	recorded so that its volume is clear for budgeting purposes.
	Energy efficiency	Energy conservation efforts have been carried out systematically.	"The electricity bill made us realize where we were wasting energy."
Implementation Barriers	Lack of technical regulations	There are no standard environmental reporting standards for hospitals.	"There are no specific environmental reporting standards for hospitals."
	Limited human resources	Lack of technical knowledge among employees regarding environmental accounting	"Many employees do not yet understand how to calculate environmental costs."
	Absence of sustainability units	There is no structural unit specifically handling environmental issues.	There is no specific unit for sustainability yet.

The results of the transcendental-phenomenological analysis of the informants' experiences yielded three main themes: the meaning of green accounting as a moral responsibility, the implementation of green accounting in hospital operations, and the obstacles to its application. These themes and sub-themes were arranged based on meaning units processed through phenomenological reduction, imaginative variation, and synthesis of essence, and mapped in an analysis table showing the relationships among themes, sub-themes, meaning descriptions, and informant quotes.

The first finding shows that green accounting is understood not merely as a cost recording activity, but as a form of moral responsibility for hospitals. Informants from the ranks of directors, waste managers, and environmental managers associate this practice with the ethics of health services. The environment is seen as an integral part of patient safety, so maintaining environmental quality is an inseparable aspect of health services themselves. As the hospital director stated, "Protecting the environment is as important as protecting patients." This moral meaning arises because the informants recognize that hospital operations can hurt the community if medical waste and energy consumption are not adequately managed.

The next theme shows how green accounting is implemented in practice. In terms of recording environmental costs, several activities have been recorded, such as the costs of disposing of hazardous waste, treating liquid waste, electricity consumption, and procuring waste management equipment. However, these records have not been integrated into the financial reporting structure and remain mixed with "administrative and general expenses," so information on environmental costs cannot yet be presented comprehensively. In terms of waste management, the hospital has implemented the separation of infectious, chemical, and sharp waste; recorded waste volume as a basis for budgeting; and submitted internal reports to management. The waste manager emphasized the importance of this recording by stating, "Hazardous waste must be recorded so that its volume and cost are clear."

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Energy efficiency efforts have been carried out through monitoring electricity usage, identifying waste points, using energy-efficient lighting, optimizing air conditioning, and maintaining medical equipment. The Head of Facilities and Infrastructure stated that "Electricity cost records make us aware of where the waste is occurring." Although these initiatives are being implemented across units, integrated reporting remains a challenge. No sustainability or environmental report consolidates information on costs, waste volumes, and environmental impacts into a single, structured document.

The third theme highlights the obstacles faced in implementing green accounting. The first obstacle is the lack of technical regulations. Informants stated that there are no standard environmental reporting practices in hospitals, so recording practices still depend on each unit's initiatives. Internal auditors emphasized this by saying, "There are no standard environmental reporting standards for hospitals." The second obstacle is the limited number of human resources who lack sufficient understanding of environmental cost identification, environmental impact measurement methods, or standards-based reporting. The third obstacle is the lack of a dedicated unit to handle environmental sustainability, so cross-unit coordination—finance, infrastructure, waste, and CSR—is not yet optimal. This condition makes green accounting practices sporadic, not systematically coordinated, and not yet part of the hospital's strategic policy.

The study's results show that green accounting practices at Labuang Baji Regional General Hospital have been implemented through initiatives at the work-unit level. However, moral and ethical interpretations predominate over technical and structural interpretations. Meanwhile, regulatory barriers, limited human resources, and the absence of a sustainability unit have prevented these practices from being integrated into the hospital's formal reporting system.

Discussion

The discussion of the research results shows that green accounting at Labuang Baji Regional General Hospital is strongly interpreted as a moral practice. However, it faces structural obstacles that limit its implementation. These findings are consistent with Gray's (2010) view, which emphasizes that environmental accounting is not merely a technical procedure but also a reflection of the organization's moral values. The informants' interpretations indicate that the environment is understood as an integral part of patient and community safety, so that maintaining environmental quality is considered as important as providing medical services. Thus, environmental accounting in hospitals not only records costs but also reflects the hospital's ethical responsibility for its operational impact.

In terms of implementation, green accounting practices involve recording environmental costs, managing medical waste, and pursuing energy efficiency. However, its implementation has not been integrated into a comprehensive reporting system. This condition aligns with the findings of Lu and Taylor (2018), who show that the public sector often faces technical and structural obstacles in implementing environmental reporting, primarily when regulations lack clear standards. The obstacles to implementing green accounting in hospitals align with findings from several studies indicating that organizations in Indonesia generally lack adequate systems for measuring environmental impact. Green accounting is often not implemented due to the absence of technical standards, a lack of regulatory

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incentives, and a reporting culture that tends to avoid negative environmental information (Deegan & Rankin, 1996). This condition shows that the success of green accounting in the health sector requires stronger structural and regulatory support. The lack of standard guidelines means each hospital unit operates independently, leading to fragmented practices and inconsistent reporting. This shows that the implementation of green accounting is still dominated by moral and ethical values, but is not yet supported by a strong institutional structure.

The literature on environmental accounting emphasizes that environmental issues are not only technical matters but also moral issues for organizations. Kerap (2006) and Gorz (2003) view the ecological crisis as an ethical crisis, so environmental accounting must be seen as part of an organization's moral responsibility. Said (2020) asserts that organizational legitimacy depends on the alignment between organizational activities and social values, including environmental concerns. This perspective supports the research findings that hospital management interprets green accounting as an integral part of health service ethics.

The findings of this study also emphasize the need for systemic integration in the application of green accounting in hospitals. Some of the main requirements include developing a standardized environmental reporting system, establishing a special sustainability unit responsible for cross-unit coordination, and improving employees' technical capacity to identify environmental costs and measure ecological impacts. These recommendations align with Agyeman et al. (2022), who argue that implementing environmental accounting requires technical capabilities, institutional support, and adequate reporting infrastructure to produce relevant and accountable information.

The theoretical implications of this study reinforce the literature, which shows that ethical values and institutional pressures strongly influence environmental accounting in public organizations. First, the findings on moral meaning support Gray's (2010) view that environmental accounting cannot be separated from an organization's moral values, and, in the context of hospitals, these values are closely linked to patient safety and the social responsibility of health services. Second, regulatory and structural barriers demonstrate the relevance of institutional theory, in which regulatory, normative, and cognitive pressures influence how organizations respond to environmental issues. Third, through a phenomenological approach, this study enriches the accounting literature by emphasizing that management's subjective meanings play a central role in shaping the direction of green accounting implementation in the public sector.

This discussion shows that green accounting at Labuang Baji Regional General Hospital is at the intersection of organizational moral commitment and the structural challenges of public institutions. The current partial implementation indicates the need to strengthen regulations and human resource capacity, and to establish a more integrated reporting system so that environmental accounting can function not only as a moral practice but also as a strategic managerial and environmental accountability instrument.

CONCLUSION

This study produced several important conclusions regarding the interpretation and implementation of green accounting at Labuang Baji Regional General Hospital. The findings show that management understands green

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accounting as part of the hospital's moral and social responsibility, not merely as a technical mechanism for reporting environmental costs. This interpretation is based on the view that the environment is an integral aspect of patient safety and overall health services. In practice, green accounting has been implemented through the recording of environmental costs, medical waste management, and energy efficiency efforts. However, these practices have not been integrated into a comprehensive environmental reporting system because they are still carried out sectorally by each unit.

The identified obstacles include inadequate technical regulations for environmental reporting, limited human resource capacity, especially in identifying and measuring environmental costs, and the absence of a dedicated sustainability unit to coordinate green accounting practices systematically. These conditions have led to the implementation of environmental accounting in hospitals, which has not yet developed into an integrated managerial practice. From a theoretical perspective, this study contributes to the literature on environmental accounting in the health sector by adopting a phenomenological perspective that emphasizes accounting as a social practice shaped by the values, morals, and subjective experiences of its actors. This approach enriches our understanding of how the meaning of green accounting is formed and implemented within public organizations.

In practice, the research findings have several relevant implications for policymakers and hospital management. The government needs to develop specific environmental reporting guidelines for hospitals to standardize and more easily implement green accounting practices. The green accounting literature underscores the importance of a system that links costs, benefits, and ecological impacts within a single reporting framework. This integration enables public organizations such as hospitals to assess the effectiveness of waste management, evaluate energy efficiency, and improve overall ecological accountability. The SEEA (UN, 1993) framework can serve as a reference for hospitals in developing a structured environmental reporting system, while national standards, such as Law No. 32 of 2009, provide a legal basis for fulfilling environmental obligations. Hospitals also need to establish a sustainability unit or green unit that functions as a coordination center for cross-unit environmental practices. In addition, capacity building through green accounting training for employees needs to be conducted regularly to improve technical understanding and reporting capabilities. Suggestions for further research include comparative studies across hospitals, the integration of quantitative analysis of environmental costs, and the development of a sustainability reporting model appropriate to the characteristics of hospitals in Indonesia.

This study has several limitations. The limited number of informants (six people) means that the perspectives gathered do not fully represent all hospital actors. In addition, the study was conducted at only one hospital, so the results cannot be generalized to the entire health care sector. Organizational policies also limited access to internal documents, so some information may not have been optimally explored. The phenomenological approach used depended on the informants' ability to express their experiences, so the potential for narrative bias remained. Nevertheless, this study provides an important basis for the development of green accounting implementation in hospitals while opening up opportunities for further, broader, and more in-depth research.

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