

## Redefining Green Accounting in the Health Field: A Phenomenological Study

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### ABSTRACT

The aim of this research is to interpret Green Accounting in the health sector based on stakeholders, namely employees and patients of the Tanjung Karang Community Health Center. This research uses a qualitative approach with phenomenology as the research method. Data collection techniques were carried out through observation, in-depth interviews and documentation. The informants in this research were the treasurer and person in charge of the environment as internal stakeholders and the community (patients) as external stakeholders who were visiting. The results of this research show that green accounting in the health sector is interpreted as compiling, recording and presenting information on infectious and non-infectious waste processing which is carried out with compliance and caution by stakeholders, thus encouraging the creation of cleanliness, comfort and admiration for the surrounding environment. Through this research, theoretical implications are produced that provide insight into the new meaning of green accounting in the health sector. Apart from that, there are also practical implications for accountants and even academics regarding green accounting analysis in the context of financial reports as well as encouraging further discussion about green accounting, especially in the health sector.

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## **INTRODUCTION**

In the midst of increasingly widespread globalization, concern for environmental issues is increasing, along with awareness of the environment to protect natural resources, which are a global priority. It is undeniable that the rise in environmental issues has raised public awareness of environmental problems such as water, land, and air pollution. Among the efforts that can be made to face this challenge is practicing green accounting, often known as "green accounting." The application of green accounting has been widely applied by various sectors in the world, including the health sector, especially community health centers (Puskesmas). With the application of green accounting in the health sector, especially Puskesmas, it will be very relevant when viewed from the environmental impact through health activities, which can later cause environmental health problems in the form of environmental pollution such as water, air pollution, or B3 waste. Through the application of green accounting, it can also provide information on the extent to which the company makes a positive or negative contribution to the quality of human life and the environment. Amid increasingly widespread globalization, concern for environmental issues is increasing along with environmental awareness to protect natural resources which is a global priority. It cannot be denied that the rise of environmental issues has raised public awareness of environmental problems such as water, land, and air pollution. Among the efforts that can be made to face this challenge is implementing green accounting practices often known as "green accounting". The application of green accounting has been widely implemented by various sectors in the world, including the health sector, especially Community Health Centers (Puskesmas). With the implementation of green accounting in the health sector, especially Community Health Centers, it will become very relevant when viewed from the environmental impact of health activities which can later cause environmental health problems in the form of environmental pollution such as water, air, and B3 waste pollution. Through the application of green accounting, it can also provide information regarding the extent to which the company makes a positive or negative contribution to the quality of human life and the environment.

Rahno et al., (2015) in Nafisah Barokah et al., (2022) stated that the growth of the health service industry in Indonesia could increase the amount of existing waste. The increase in the amount of waste occurring in Indonesia, including in the health sector, is generated through the medical activities of hospitals, health centers, and others which are categorized as hazardous and toxic waste (B3). If the medical waste produced is not managed properly, it can pollute the environment, thus hurting the surrounding environment, and will require quite a lot of money to handle. As the results of the analysis by Istiqomah et al., (2023) state several health service units have managed medical waste according to the provisions, but there are still those who have not done so according to the provisions due to operational and maintenance funds.

Community Health Centers commonly known as Puskesmas are one of the service facilities in the health sector. Based on Minister of Health Regulation

No. 43 of 2019, Community Health Centers, also called Puskesmas, are first-level health service facilities that provide public and individual health services, prioritizing promotive and preventive services in their working areas.

Tanjung Karang Community Health Center is one of the Community Health Centers in Mataram City that carries out activities not only at the Community Health Center but also direct activities in the field such as posyandu in every sub-district, recruiting school children at SD/MI as well as other health education activities (Tanjung Karang Community Health Center - Serving With Heart, n.d.). Tanjung Karang Community Health Center is also a Community Health Center that has implemented green accounting and processes liquid and solid waste. Liquid waste is processed directly at the Tanjung Karang Community Health Center, while solid waste processing is carried out in collaboration with third parties. This health center has taken into account the environmental costs incurred by third parties as managers of the waste produced. In previous research, Community Health Centers often experienced problems in managing waste, especially medical waste. Most health centers do not have the tools to destroy medical waste, so the health centers have to send their medical waste to other processors or third parties (Nafisah Barokah et al., 2022).

The government's role is very important to stop environmental pollution which is increasing every year. Presidential Regulation Number 97 of 2017 concerning National Policy and Strategy regarding Waste Management is one of the Government's efforts to reduce plastic waste by up to 30% and handle waste properly from 70% of waste generation (Natalia et al., 2022). Green accounting commonly known as green accounting has been widely known by companies in various sectors. Green accounting has also been widely used by companies in reporting environmental costs. According to Lako in Sunaningsih et al., (2020) green accounting is a new model of accounting that has a process starting from identification, recognition, measurement, and presentation of transaction information that is not only financial but also social and environmental.

Implementing green accounting at the Tanjung Karang Community Health Center is not as easy as it seems. This is because it involves various parties or stakeholders such as the person in charge of the environment, the treasurer, the head of the community health center, and the community, each with different perspectives, roles, and interests related to this problem. The main aim of this research is to understand in-depth green accounting in the health sector, especially the Puskesmas environment. Apart from that, it is hoped that this research can provide significant benefits, such as providing deeper insight into the meaning of green accounting in the health sector and how green accounting is applied in the Puskesmas environment and can contribute to the development of knowledge in the realm of sustainable accounting, especially in the service sector. health.

## LITERATURE REVIEW

### **Mobilizing Environmental Awareness**

The living environment is the unity of space with all objects, forces, conditions, and living creatures, including humans and their behavior, which influence nature itself, the continuity of life, and the welfare of humans and other living creatures. Environmental protection and management is a systematic and integrated effort carried out to preserve environmental functions and prevent environmental pollution and/or damage which includes planning, utilization, control, maintenance, supervision, and law enforcement (RI Law NUMBER 32 OF 2009, 2009).

Ongoing education is necessary to change culture or behavior. In this case, concern for the environment must continue to be instilled so that in the future people will become people who care about their environment so that environmental damage is no longer caused by human activities (Farkhan et al., 2019). Providing rubbish bins in the surrounding environment is a form of concern for the environment and helps the community maintain the environment thereby reducing environmental damage.

In research by Helmi et al., (2018), the implementation of the 3R system (Reduce, Reuse, Recycle) is an easy and cheap way to create a clean and healthy environment. Reduce, reuse, and recycle is a waste management system that focuses on preventing waste, reusing items that can still be used, recycling items that can be reused, and implementing environmentally friendly waste disposal.

Another way to mobilize environmental awareness is by providing a waste bank, which is an innovative concept for managing household waste in residential areas (Istanabi et al., 2024). The waste bank is a concrete step in the existing waste management and reduction framework in Indonesia. Social groups living in residential areas can emulate and develop waste banks because they are very easy to manage (Istanabi et al., 2022).

### **Definition of Green Accounting**

Green Accounting was first put forward by Professor Peter Wood, an American historian, in the 1980s. Green Accounting or Environmental accounting is a way to expand the reach of the accounting framework, including financial accounting and others used to assess economic performance. Green accounting is also used as the main tool to assess costs and benefits by reviewing environmental influences (Sadiku et al., 2021).

Definition of Accounting in general according to the American Institute of Certified Public Accounting (AICPA) in Nofianti (2012) Accounting is the art of recording, classifying, and summarizing in a significant way and in the form of money, transactions, and events which are at least partly financial, and interpreting the results the result. What differentiates adding green accounting from accounting, in general, is costs related to the environment.

The Ministry of the Environment stated in the Green Accounting Guidelines (2005), that Green Accounting includes identifying costs and benefits from environmental conservation activities, providing information through quantitative measurements, assisting communication to achieve sustainable business growth, and maintaining mutually beneficial relationships

with the community. Apart from that, green accounting also helps achieve success and effectiveness in environmental conservation activities (Rahman et al., 2019).

Green accounting is an accounting method that combines financial, social, and environmental information as well as recognition, measurement, recording, summarization, and reporting in one accounting reporting package. Specifically, green accounting discusses the identification, measurement, and allocation of environmental costs, integrating environmental costs into business, and identifying obligations towards the environment (Yuliana & Sulistyawati, 2021). In research by Chairia et al., (2022), the results were that with green accounting the company would support evaluations such as environmental activities, especially analysis of waste problems. The publication of environmental cost reporting, will certainly help stakeholders to evaluate environmental conservation and increase the efficiency of environmental management to support ongoing and future businesses.

As with other definitions of green accounting, Cohen da Robbins (2011) in Albastiah & Sisdianto, (2022) states that green accounting is as follows: "A style of accounting that includes the indirect costs and benefits of economic activity - such as environmental effects and health consequences of business decisions and plans". In this way, green accounting can be perceived as an accounting report regarding indirect costs and benefits generated through economic activities such as environmental impact analysis which can be used as a basis for decision-making regarding business implementation.

### **Forms of Green Accounting**

Green Accounting has two forms when viewed from its function and role (Ikhsan, 2008), namely internal and external functions. Companies benefit from both forms because they connect the company with society and its environment. To make decisions, internal green accounting analyzes various costs associated with managing activities that affect environmental performance. According to Fasua (2011) in (Dewi, 2020) there is a special category for the green accounting function which includes internal functions due to the impact of decision-making regarding environmental costs which must prioritize the company's environmental preservation function which has an impact on capital efficiency and other environmental aspects.

The external green accounting function focuses more on the final output of accounting reporting which is related to reporting in revealing how the company is performing. In environmental conservation, organizations can influence decisions made by stakeholders through external functions. Publication of environmental accounting results will help organizations fulfill their responsibility for accountability to stakeholders and provide a means for proper evaluation of environmental conservation activities (Fasua, 2011) (Dewi, 2020).

## **METHODOLOGY**

In this research, to gain an in-depth understanding of stakeholder concerns regarding the implementation of green accounting, the researcher used a qualitative research approach with an interpretive perspective and phenomenology as a research method. The phenomenological method was used by researchers because they wanted to consciously interpret the meaning of green accounting in the health sector. Phenomenology was introduced by Edmund Husserl and is focused on the study of consciousness. Phenomenology is a reflection of the direct experience of every action that is closely related to the object (Narayana et al., 2019).

The Tanjung Karang Community Health Center is the object or place in this research which has quite extensive duties and functions in the Sekarbela District area. The Tanjung Karang Community Health Center is located at Jalan Sultan Salahudin No. 23, Tanjung Karang, Sekarbela District, Mataram City, West Nusa Tenggara.

Research data was obtained through empirical data in the form of unstructured interviews obtained directly from informants. The informants in this research are internal stakeholders in the form of employees and external stakeholders in the form of the community (patients) at the Tanjung Karang Community Health Center. Researchers believe that based on the awareness and experience of informants as internal and external stakeholders who are active in the community health center environment, researchers can obtain data regarding the meaning of green accounting in the health sector.

Table 1. List of Informant Names

No	Informant Names	Profesion
1	Ibu Baiq Rosita Malyani	Treasurer
2	Bapak Ahlul Kasab	Responsible for Environmental Health
3	Mbak Husna Qurrata Ayun	Society (patients)

Data collection techniques in this research used three methods, namely observation, unstructured interviews, and documentation in the form of photos and audio recordings of interviews. Data was obtained through unstructured interviews because the implementation was very flexible. Unstructured in-depth interviews were conducted spontaneously and flowed naturally to collect and find as much data as possible in a comprehensive and in-depth manner based on the awareness that had been formed by the informant (Mahayani & Sokarina, 2024).

Based on the approach used in this research, according to Kamayanti (2021), in phenomenological research a phenomenologist needs to try to objectify subjectivization so that this research has the uniqueness of the strength of understanding "I" and the analysis stages consisting of noema, epoche (bracketing), noesis, intentional analysis, and eidetic reduction distinguish phenomenology from other methodologies. Kamayanti (2021) stated that the phenomenological analysis process begins with identifying the noema (textural analysis), which is the main answer from the informant. Once this noema is identified, the phenomenologist must be skilled in finding keywords for bracketing (Epoche). To get noesis, researchers must focus on the bracketed

words and continue to explore their meaning. Noesis is interpreted as the final answer from the informant which is deeper and becomes pure awareness that arises based on experience due to a certain time and place so that it finds the meaning that one wants to know. After phenomenologists understand the noema-noesis relationship, it will enable researchers to gain a further understanding of how noema forms noesis, namely an understanding of intentional analysis. Thus, phenomenologists are at the final stage, namely being able to obtain a result from the entire meaning-making process, which is called eidetic reduction.

## **RESEARCH RESULT AND DISCUSSION**

### **Waste resulting from operational activities of the Tanjung Karang Community Health Center**

The Tanjung Karang Community Health Center certainly carries out many operational activities that produce waste. One of them is activities in the laboratory that produce liquid waste and later the liquid waste will be processed directly using the IPAL (Waste Water Treatment Plant) at the Tanjung Karang Community Health Center (see figure 3). This is in line with research by Melenio Rohim & Hardiningsih (2022) that the R.A Kartini Jepara Regional General Hospital has processed liquid infectious waste using an IPAL (Waste Water Treatment Installation).

Based on awareness, Mr Ahlul Kasab as an environmental health worker said that:

"The B3 waste goes into the solid, the solid there is glass, it's also included in the B3... if it's liquid it's handled differently, it's not handled by a third party but we have a {processing} called IPAL. What IPAL?? "Wastewater Treatment Plants... all kinds of liquid water that is produced, for example from the LAB (Laboratory) room where there are chemicals in the liquid or chemical content, then the water goes into the WWTP." (Mr. Kasab)

The waste produced by the Tanjung Karang Community Health Center is in the form of solid waste, liquid waste and B3 waste, where B3 waste is classified as solid waste. as stated by Mr. Ahlul Kasab:

"...so in the community health center, what is called a community health center, it produces waste, right? I explained that the waste is solid waste and liquid waste... okay, now solid waste is infectious, okay, waste... I mean waste, there is infectious waste, what is the name of that... home ladder. Infectious waste is the same as {domestic waste}. This infection can be solid or liquid, it's the same for domestic ones, like that, some are solid and some are liquid. "Infectious waste means waste produced by rooms containing chemicals and speed needles, which is infectious, right..." (Mr. Kasab)

Apart from liquid waste produced through the laboratory, there is also solid waste such as syringes, hypodermic needles, gauze, and other solid waste that comes from the ER (Emergency Unit), inpatient room, and other rooms at the Tanjung Community Health Center. Coral. Likewise medical waste at the East Aceh District Health Center which comes from dental clinics, ERs,

treatments, and other rooms. The waste products produced are inpus, syringes, gauze, inpus bottles, and other waste products (Welliana et al., 2022).



Figure 1. Infectious Waste



Figure 2. Non-infectious Waste (Domestic)

The waste produced by the Tanjung Karang Community Health Center is in the form of infectious waste and domestic waste, each of which is classified as liquid waste and solid waste. Infectious waste (see figure 1) has a special way of handling it because if it is not handled specifically it will pose a serious risk to environmental health. Meanwhile, non-infectious waste or domestic waste (see Figure 2) does not require special handling.

### Tanjung Karang Community Health Center Waste Processing Process

In the health services sector, waste management generated by Puskesmas operational activities must be prioritized. If not managed properly, waste generated from various medical and non-medical activities at Community Health Centers can endanger the environment and public health. Waste generated by the Tanjung Karang Community Health Center will certainly be the responsibility of stakeholders in waste management to protect public health in the community health center area and its surroundings. The waste processing process at the Tanjung Karang Community Health Center has its method according to the type, as stated by the informant, namely Mrs. Rosita as treasurer,:

"Oh, of course, we already have an IPAL. Because here we have set up a {person in charge of environmental health} so that a person in charge is the one who manages the environment there. And here we have domestic waste, there is infectious waste... Where domestic waste is transported or picked up by the yellow car from LH (Environment). So, the car has a part of the area, coincidentally our health center is on the side of the road, so it's convenient to have domestic waste transported. Meanwhile, for infectious waste, we collaborate with third parties. "For liquid waste, we have equipment at the community health center." (Mrs. Rosita).



Figure 3. Waste Water Treatment Installation Equipment (IPAL)

Liquid infectious waste is processed directly at the Tanjung Karang Community Health Center using an IPAL (see Figure 3). This Waste Water Treatment Plant is a system used to clean wastewater before it is discharged back into the environment. The purpose of Wastewater Treatment Plant equipment is to remove dangerous substances, pathogens, and contaminants from wastewater so that it does not damage the ecosystem, thereby allowing the water to be used for other activities (Envilife, 2021). Meanwhile, solid infectious waste is processed specifically so that it involves a third party. Before

infectious waste is collected by a third party, infectious waste is first collected in the waste warehouse as a temporary storage area in the room at the back of the Community Health Center (see Figure 4). In line with research at the Aceh District Health Center, waste will be transported to a temporary location or disposal site before being stored in a warehouse. Proper transportation is an important part of waste management from health facility operations (Welliana et al., 2022).

In processing solid infectious waste, the Tanjung Karang Community Health Center collaborates with PT. Artama Sentosa Indonesia, where a collection of solid infectious waste is carried out once a week every Thursday (see Figure 5). This is different from research by Welliana et al., (2022) which states that the East Aceh District Health Center does not collaborate with medical waste transportation companies because there is no budget allocation, so the Community Health Center chooses to manage medical waste independently to reduce management costs. Domestic waste does not require special handling because it does not contain substances that can harm the environment or human health and is transported every day by the Environmental Service. Strengthened by the awareness of the informant as the person responsible for environmental health, namely Mr. Kasab who said: "...The way to handle this infectious waste is to collaborate with a third party for handling." (Mr. Kasab)

"Household {waste} is domestic, if it is domestic it is LH (Environment). "If this is this particular case, the infection must come from a third party." (Mr. Kasab) Based on the awareness conveyed by Mr. Kasab, he is aware of the duties and functions of the person responsible for environmental health, where when processing waste, either directly or through a third party, you need to prepare a budget in the form of environmental costs first. Mr. Kasab's statement is in line with research (Nastiti, 2022) where RSI Malang City focuses its budget on all types of non-infectious waste to infectious waste which also involves third parties. To protect public health and the environment, it is important to handle infectious medical waste in a balanced manner. Appropriate budgeting and waste management must consider long-term consequences for the environment, public health, and finances.



Figure 4. Waste Warehouse



Figure 5. Process of collecting infectious waste by PT. Artama Sentosa Indonesia

These results are not in line with research by Rahno et al., (2015) which states that the Borong Community Health Center, East Manggarai Regency still has not carried out management properly and correctly and there is no clear coordination regarding waste management activities and low awareness of community health center officers in handling efforts. medical waste. Improper handling of medical waste can hurt public health and the environment. Non-compliance with medical waste handling procedures can cause detrimental environmental contamination, contaminating water sources, soil, and air with hazardous substances. This threatens the ecosystem and overall public health due to exposure to toxic substances. Poor handling of medical waste also increases the risk of transmitting infectious diseases, especially if medical waste is mixed with domestic waste. When medical waste is not processed properly, it will pose a risk to health workers, those responsible for environmental health, and the general public. Poor waste management will cause an unhealthy environment and cause several diseases such as dysentery, cholera, ascariasis, and thus abdominals, Hutabarat et al., (2015) (Sitohang et al., 2022).

Waste processing at the Tanjung Karang Community Health Center can be said to be good because it is based on the informant's awareness that the Community Health Center has managed it well and correctly. Even though the Community Health Center cannot process the waste directly, the Community Health Center collaborates with third parties to process the waste. Having someone in charge of environmental health can improve the waste processing process significantly. The person responsible for environmental health will ensure that waste is processed by applicable health and environmental standards, starting from sorting, and handling, to the final process as well as monitoring and coordinating the entire waste management process.

### **Tanjung Karang Community Health Center Accounting Base**

Tanjung Karang Community Health Center is a Regional Public Service Agency (BLUD). The Regional Public Service Agency, abbreviated as BLUD, is a system implemented by Regional Work Unit units in providing services to the community that has flexibility in financial management patterns as an exception to regional management provisions in general as stated by the Minister of Home Affairs Regulation Number 28 of 2021 (Regulation of the Minister of Internal Affairs Republic of Indonesia, 2021).

The accounting basis used by Tanjung Karang Community Health Center in financial reporting is based on Minister of Home Affairs Regulation Number 28 of 2021 concerning the Recording of Approval of National Health Insurance Capitation Funds in First first-level health Facilities Owned by Regional Governments. Designing financial reports cannot be separated from the selection of accounting methods, techniques, and obligations. Recognition of income and expenses can be influenced by the accounting method chosen (Miranda & Sokarina, 2024).

Based on the informant's awareness, Mrs. Rosita as treasurer explained that the budget for Puskesmas operations is spent from JKN (National Health Insurance) income so that costs for spending on waste processing services are budgeted through JKN (National Health Insurance) income.

### **Implementation of Green Accounting at the Tanjung Karang Community Health Center**

Green Accounting is no longer foreign to every company or large agency that has implemented environmental costs which will have an impact on the surrounding environment. Companies that have high visibility will get the spotlight and attention of the public, and implementing green accounting will help stakeholders in the future (Chairia et al., 2022). The Tanjung Karang Community Health Center is one of the health sectors in the city of Mataram that implements green accounting well. The implementation carried out by the Tanjung Karang Community Health Center not only records and prepares a budget for spending on waste processing services, but also makes it happen by processing waste. directly at the Puskesmas and through third parties.

Table 2. Realization of Budget for Waste Processing Services  
 (In the form of thousands of rupiah)

Description	Budget	Realization											Total	Kurang /Lebih	
		Jan	Feb	Mar	Apr	Mei	Jun	Jul	Agst	Sep	Ok	Nov			Des
Shop for Waste Management Services	44.000	0	0	10.476	6.732	2.196	0	0	2.447	0	0	14.975	2.771	39.599	4.400

Source: LRA JKN Puskesmas Tanjung Karang 2023

Table 2 above is the realization of the budget for spending on waste processing services at the Tanjung Karang Community Health Center for 2023. Where in this table there is a total budget for spending on waste processing services amounting to IDR 44,000 and the total realization during 2023 is IDR 39,599 and at the end of the year there is a SiLPA of IDR 39,599. IDR 4,400, of which the excess budget will be returned to the regional treasury. Meanwhile, during 2023, there are certain months where the Tanjung Karang Community Health Center does not spend a budget for waste processing services because in those months the Community Health Center does not receive invoices or payment bills from PT. Artama Sentosa Indonesia as a third party causes the Puskesmas not to carry out spending every month. Changes or revisions will be made by the treasurer for spending on waste processing services only once in 2023 in changes to the additional expenditure budget (ABT).

Disclosure of environmental cost reports is important if an organization is serious about improving its environmental performance. By disclosing this report, stakeholders can understand the efforts that have been made to reduce environmental impacts and enable more sustainable practices to be encouraged. Disclosure of environmental cost reports means fulfilling obligations and creating a good environment. The estimated costs for processing waste at the Tanjung Karang Community Health Center are first identified by the person in charge of environmental health, after that, it is given to the treasurer for budgeting, according to the results of an interview with the person in charge of environmental health who consciously said that:

"Starting from us coordinating with friends. "Okay, the flow is... coordination with the local health officer (Environmental Health) or a local friend, after that we take the results to the treasurer... that's the flow when it comes to budget problems." (Mr. Kasab)

This opinion was strengthened by the awareness of Mrs. Rosita as treasurer who said that:

"...because we are waiting for the budgeting process from the person in charge of the environment to formulate the term RUK (General Activity Plan)

there. So from the RUK, we are in this planning team, and I, the treasurer, am included in the planning team to budget for what the person in charge of the environment proposes. So it is proposed first by the person in charge, then to the planning team. "Now, the planners prepare it and then it will be approved by the {Head of the Community Health Center} and after it is approved by the Head of the Community Health Center, it will be approved at the service level." (Mrs. Rosita)

Through informant awareness, researchers were able to find that Tanjung Karang Community Health Center stakeholders were concerned about the surrounding environment and implementing green accounting at Tanjung Karang Community Health Center. During the interview, Mrs. Rosita as Treasurer consciously said that stakeholders were concerned about the environment and the implementation of green accounting as stated:

"Yes, it's clear that we care, that's why we have already prepared the budgeting process, so the person in charge is the one who proposes the budget, so we as treasurers follow up on what I have already answered, such as budgeting in SIPD. ." (Mrs. Rosita)

"Yes... of course we care because we health people care about the environment there. "So we have carried out everything we planned, both from the community health center and the Health Service up to the city level." (Mrs. Rosita)

Based on the awareness expressed, Mrs. Rosita realized that when preparing the budget there was an expenditure account for waste processing services which had to be realized as a form of Tanjung Karang Community Health Center's concern for the environment. The implementation of green accounting carried out by the Tanjung Karang Community Health Center stakeholders has been carried out well. Environmental management and accountability are important and need to be emphasized for all types of companies (Salam, 2019). When implementing green accounting, Mrs. Rosita as treasurer carried out budgeting related to spending on waste processing services that had been proposed by the party responsible for environmental health. However, the application of green accounting at the Tanjung Karang Community Health Center does not stop there, the application of green accounting at the Tanjung Karang Community Health Center takes the form of direct processing of one of the wastes, namely liquid waste produced from activities at the Tanjung Karang Community Health Center which will later be managed by the person responsible for environmental health.

The statement made by the treasurer was reinforced by Mr. Kasab the person in charge of environmental health who consciously said that:

"... discussing caring for the environment is clear that we care because we carry out that main function at this Puskesmas, right? "This means that we clearly {care} about the health of our health centers."

"Oh, it's extraordinary, we even take care of the waste ourselves... so we care." (Mr. Kasab)

Apart from that, Mr Kasab also explained his duties and functions as the person responsible for environmental health. Mr Kasab said that:

"Our main task here in environmental health is... the first thing is called inverse {clean water facilities}. Inspection of clean water facilities is where we check the condition of the clean water used by the community. There are many kinds of clean water, there are two types, mmm, there are several types, I mean yes. There are several types of clean water, the first is SGL, SGL is a dug well. "Clean water is what is called SGL (Dug Well), PDAM (Regional Drinking Water Company) water, and drilled wells." (Mr Kasab)

The duties and functions of the person responsible for environmental health are not only handling clean water facility infections, but there are still other tasks such as sanitation inspections, and outreach activities to the community in the Tanjung Karang Community Health Center's assigned area regarding environmental health. This statement is reinforced by an interview with Mr Kasab who said:

"There are many other things like that, the first is clean water facilities, right? The second IS a food processing place or TPM. The third is ISTTU, the name of a public place... IS is a sanitation inspection, which stands for IS, a sanitation inspection... aaa Sanitary Invection of Public Places. The fourth after ISTTU is a sanitation clinic. {Actually, there are many of our activities} but perhaps because this includes there is also education about environmental health either independently or in groups" (Mr. Kasab)

Based on awareness as those responsible for the environment, he conveyed how concerned the stakeholders of the Tanjung Karang Community Health Center were in implementing green accounting, starting from preparing a budget related to waste management or environmental costs by coordinating first with other people responsible for the environment, after which it was submitted to the treasurer for budgeting. Apart from that, Mr. Kasab explained that the implementation of green accounting at the Tanjung Karang Community Health Center does not only budget costs for waste processing, but also processes medical waste directly or through third parties in line with research at the Makassar Mamajang Community Health Center which also involves third parties in waste management. (Nafisah Barokah et al., 2022). The concern of these stakeholders can also be seen through the duties and functions that have been conveyed by Mr. Kasab as the person responsible for environmental health. By having its duties and functions, the person responsible for environmental health will have more responsibility to monitor how medical waste is managed within the Tanjung Karang Community Health Center.

The awareness of internal stakeholders is strengthened by the awareness of Mbak Husna a patient who is visiting the Tanjung Karang Community Health Center she sees that stakeholders care about the surrounding environment, one of which is a clean environment that makes visitors comfortable and the provision of rubbish bins according to the type of waste. can help and make it easier for patients when disposing of rubbish. Mbak Husna consciously conveyed that:

"Environment? Hmmm looks so good. When I first came here it wasn't as neat as this but now it's pretty neat. {The rubbish bin} is adequate, cleanliness is also maintained, the doctors are friendly..." (Ms. Husna)

"Judging from the {healthy, clean and comfortable environment} of course it doesn't escape the employees and officers responsible for it." (Ms. Husna)

"Alhamdulillah, it looks like it has, as it says, infectious and non-infectious {trash} if I'm not mistaken." (Ms. Husna)

Providing trash bins according to this type, will indirectly increase the insight of patients who visit the Tanjung Karang Community Health Center regarding waste sorting. Apart from that, regarding the environmental budget, Mbak Husna strongly agrees because the condition of the Community Health Center which must be sterile certainly requires costs for processing existing waste. Mbak Husna consciously conveyed that:

"I agree, if it can {make the Tanjung Karang Community Health Center environment healthier, I agree}. "Moreover, it's called a health center, so it has to be sterile and healthy for the people who come." (Ms. Husna)

"It's necessary, sis because if you want to do {waste management} so that the environment is healthy, you have to start from the start, rather than suddenly needing it but not having any problems, right?" (Ms. Husna)

Based on Ms. Husna's awareness as an external stakeholder, every time she visits the Tanjung Karang Community Health Center she sees changes in the environment which is more neatly organized, cleaner, and has adequate trash cans. The environmental changes that have been seen cannot be separated from the stakeholders' concern for excellent waste management (Wahyudi et al., 2022). Having environmental costs budgeted each year, can make the environment better and make visitors feel comfortable, thereby increasing the image and trust in the quality of health services provided by the Tanjung Karang Community Health Center.

Patients or external stakeholders must respect each other with internal stakeholders in the health sector. One way that can be done is to show gratitude and communicate politely and respectfully, such as saying thank you to doctors, nurses, and other staff for the services they have provided. As a patient, you can also obey medical instructions, follow the advice given, and participate actively in maintaining cleanliness in the Puskesmas environment.



Figure 6. Infectious and Non-Infectious Waste Bins

The way to implement green accounting carried out by Mbak Husna as an external stakeholder who enjoys services when visiting the Tanjung Karang Community Health Center is by helping internal stakeholders who have budgeted environmental costs so that they can be realized, one of which is the trash can that has been provided so that the surrounding environment is more protected. Good environmental performance will show that the company can be responsible and trusted by stakeholders to overcome the resulting environmental impacts (Hapsari et al., 2021).

Based on the discussion described above, it shows that the Tanjung Karang Community Health Center stakeholders have implemented green accounting. Starting from identifying costs to presenting information in the form of financial reports which can later be seen by internal and external parties, the external party in this case is the BKD (Regional Financial Agency). However, based on the results of observations, the Tanjung Karang Community Health Center still has not classified waste processing costs because in the financial report only one cost is listed, namely Waste Processing Services Expenditures, whereas the Community Health Center has processed liquid infectious waste directly using an IPAL tool which should have detailed costs. maintenance or depreciation costs for the equipment. These results are not in line with research by Wahyudi et al., (2022) that the implementation of green accounting at the Bluto Community Health Center has an impact on better identification and reporting of environmental costs, such as classifying electricity costs, water costs, maintenance costs, etc.

The Tanjung Karang Community Health Center has disclosed the costs used in waste management, but the Community Health Center does not specify these costs specifically. This is in line with the research results of Adriyana et al., (2023) that the Bendan Regional General Hospital still has not specifically classified waste processing costs, and these costs are treated as employee expenses and goods and services expenses.

Regarding concern for the environment, the stakeholders of the Tanjung Karang Community Health Center can be said to care. These concerns include

identifying the costs used for waste processing to process medical waste directly or through third parties. Apart from that, through observations and documentation carried out by researchers, the Tanjung Karang Community Health Center has prepared rubbish bins according to type, such as infectious waste and non-infectious waste in the Puskesmas environment (see Figure 6).

In each trash bin, examples of images of what types of waste are included are also provided, making it easier for people who come to visit for treatment and to visit relatives or family who are being treated at the Puskesmas. This is not in line with the results of research by Amrullah, (2019) where the Community Health Center in Babulu District still does not have separate containers for medical waste but is still trying to process the management safely.

### **Green Accounting Formulation Based on Compliance, Prudence and Comfort Values in the Health Sector**

Accounting has many definitions, including sharia accounting which is defined as the accounting process for transactions by the laws of Allah SWT (Olivia, 2020). In connection with the accounting concept (as part of muamalah) of Sharia, it must comply with the maqashid of sharia. According to Adnan and Gaffikin in Alim (2011), this is to fulfill the accountability of Allah's servants which is manifested in the obligation of Allah's servants to pay zakat. In the Islamic view, zakat can be said to be the main and most logical purpose of accounting information.

Apart from the definition of Sharia accounting as a spiritual relationship to God, Nofianti (2012) states that accounting can be interpreted as an art, if accounting is considered an art by the AICPA (American Institute of Certified Public Accounting) then an accountant will use accounting theory and practice using creativity to solve problems in the field. In other words, if accounting is considered an art then accounting is very closely related to the practitioner's judgment and interpretation, so it is difficult to formulate it mathematically.

Through the existing definition of accounting, accounting cannot only be seen from one point of view. Accounting can be defined based on the values contained in the data obtained by researchers either through informants or secondary data. In line with Nofianti's (2012) research, accounting was designed as a technology for political purposes because it was intended to accelerate economic activity. To make accounting more useful and influence certain social lives, accounting knowledge must be developed by the characteristics of technology. Thus accounting can be considered as a technology. As time goes by, it cannot be denied that technology will also develop, such as reforming technology-based accounting information systems which can have implications for companies. Even though the accounting information system can be said to be high-tech, it does not always provide complete information and is not even effective in helping management analyze and make business-related decisions due to the complexity and too large a volume of data (Rozi, 2023).

The redefinition of green accounting in this paper has been carried out by Sokarina (2024) in the redefinition of sharia accounting as accounting back to God, namely accounting information that includes material and non-material as

expressed in the concept of binary opposition synergy which connects material and spirit so that accounting information functions as a prayer. and dhikr. In line with Sitorus and Siregar's research, (2022) illustrates that the purpose of sharia accounting is a means of realizing love for Allah SWT through devotion and creativity, both material and spiritual, by Islamic principles and principles.

The formulation of green accounting in the health sector is in accordance with theoretical concepts which are used as a means to compile, record and present information on the processing of infectious and non-infectious waste which is carried out with compliance and caution, thus encouraging the creation of cleanliness, comfort and admiration for the surrounding environment. This precautionary value was obtained based on the results of interviews with informants, namely Mrs. Rosita as treasurer said that:

"In my opinion, accounting is {recording}, classification, which is involved in the financial process until the financial report is prepared. For example, we make a BKU (General Cash Book), and the LRA (Budget Realization Report) there. "What's the name? Eee, shopping responsibility is called SPTJB (Statement Letter of Shopping Responsibility)" (Mrs. Rosita)

The responsibility for spending conveyed by Mrs. Rosita can be interpreted as the value of compliance and caution in recording financial reports and reporting responsibility for spending. Reporting that is based on prudence will provide the best benefits for all users of financial reports. Because uncertain events (uncertainty) will usually occur in companies (Savitri, 2016). Puji et al., (2024) stated that the compliance of a stakeholder, namely nurses, in sorting and disposing of medical waste is influenced by the level of knowledge. Nurses' good knowledge regarding medical waste can lead to behavior in sorting waste according to its type. About waste management in the health sector, the knowledge, practices and, attitudes of stakeholders in the health sector are very important for preventing and reducing hazards related to medical waste (Mugivhisa et al., 2020).

## CONCLUSIONS AND RECOMMENDATIONS

Based on the discussion regarding the meaning of green accounting in the health sector, it can be concluded that Tanjung Karang Community Health Center stakeholders have compiled, recorded and, presented information on the processing of infectious and non-infectious waste which is carried out with compliance and caution, thus encouraging the creation of cleanliness, comfort and admiration for the environment. around.

According to Ikhsan (2008) in Pentiana's (2019) research, the term green accounting is related to the inclusion of environmental costs in the accounting of companies or institutions. In this research, the Tanjung Karang Community Health Center has included environmental costs in the accounting reports it has prepared but has not yet classified every existing cost. The Tanjung Karang Community Health Center does not specifically disclose all environmental costs, they present them as a related cost, namely spending on waste processing services in the financial report. In this case, the Tanjung Karang Community Health Center identifies, acknowledges, measures, presents and discloses costs

for spending on waste processing services in the Tanjung Karang Community Health Center's financial reports. This shows that as a basis for decision making, the benefits of spending reports on waste processing services have not been fully utilized. In addition, information about spending on waste processing services in the budget realization report has not been described in a relevant and reliable manner because it does not include detailed quantitative information about waste management costs or qualitative information about the environmental impacts caused by community health center operations. Therefore, the information on environmental costs disclosed by the Tanjung Karang Community Health Center does not fully describe the practices of the Community Health Center which adheres to green accounting principles (Sunaningsih et al., 2020).

Through the observations that have been made, researchers think that the provision of rubbish bins in the Tanjung Karang Community Health Center has a very positive impact on the cleanliness of the environment. Accountability for financial reporting carried out by the treasurer shows the value of compliance and prudence in preparing financial reports.

By implementing green accounting, researchers can conclude that stakeholders understand the meaning of green accounting. Because understanding stakeholders will help prepare green accounting reports, even though they have not been prepared perfectly, at least stakeholders' understanding can be further explored with training that increases stakeholder understanding, especially treasurers, in classifying costs in financial reports. As research results from Ashari et al., (2022) reveal that management's understanding of green accounting influences the implementation of green accounting at Malang Raya Regional Hospital. \

#### **ADVANCED RESEARCH**

This research still has limitations, so further research related to the topic is needed "Redefining Green Accounting in the Health Field: A Phenomenological Study" to perfect this research, as well as increase insight for readers.

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