Implementation of Green Accounting in Business Sustainability at Public Hospitals in Malang Raya

Muhammad Hasyim Ashari; Yudhi Anggoro

Indocakti College of Economics, Malang, East Java, Indonesia

Abstract

Hospitals as health organizations whose business operations have an impact on the environment and society are expected to be responsible for preventing or reducing adverse impacts that may cause damage to the environment and the surrounding communities that are affected. This study aims to determine the effect of the implementation of green accounting at public hospitals in Malang Raya on business sustainability. This research is a survey research with descriptive quantitative and correlational approaches. Collecting data with a questionnaire to 38 research samples from a population of 40 public hospitals scattered in Malang District, Malang City and Batu City. The sample selection uses a probability sample with a snowball sampling technique. The results showed that the implementation of green accounting at public hospitals in Malang Raya had an effect of 15.0% (or 12.7% moderate) on business sustainability, and 85.0% (or 87,3% moderate) the rest is influenced by other factors besides the implementation of green accounting. The novelty of the research is the implementation of green accounting which involves financial, social and environmental activities to measure business sustainability.

Keywords: *Green Accounting; Business Sustainability; Public Hospitals*

Introduction

The concept of business sustainability (business sustainability concept) assumes that a business will remain in business in the future. Business sustainability focuses on achieving financial performance by maintaining long-term growth and profitability and non-financial performance that promotes the effectiveness of corporate governance, ethical behavior, and social and environmental responsibility. To achieve this, companies must have the ability to manage company finances so that they have sufficient funds to run and develop their business by minimizing negative environmental and social impacts so that future generations will have adequate resources for long-term needs.

Business sustainability reflects business conditions or conditions, in which there are ways to maintain, develop and protect resources and fulfill existing needs in a business / industry (Handayani, 2007). Business sustainability focuses on achieving financial performance by maintaining long-term

growth and profitability and non-financial performance that promotes the effectiveness of corporate governance, ethical behavior, and social and environmental responsibility (Rezaee, 2015: 5).

Currently, companies are not only required to pursue economic gain (profit), but companies must also pay attention to and be involved in the welfare of the community (people) and take part in preserving the environment (planet). as the triple-bottom-line concept (Elkington, 1997 and 2001;Porter and Kramer, 2002; Quinn and Baltes, 2007; Dhiman, 2008; Zvezdov, 2012; Hadi, 2014). Likewise, hospitals as business organizations that provide public health services in their operational activities, especially public hospitals, have the potential to cause problems due to the waste they produce, because they produce the largest type of hazardous waste (Shapiro, et. Al., 2000). Hospitals are expected to be responsible, to prevent or reduce the impact of bad things that can cause damage to the environment and communities around the hospital (Khoirina, 2016). This is done by disclosing accounting information related to the financial, social and environmental activities of an entity to produce integrated, comprehensive and relevant accounting information that is useful for users in economic and non-economic assessment and decision making in the form of green accounting reporting (green). accounting reporting).

Green accounting is considered more appropriate because it is more fundamental because it is based on three basic pillars of corporate responsibility, namely economic responsibility (profit), social responsibility (people), and environmental responsibility (planet) (Lako, 2018, Beattie, 2017 and Wibisono, 2007). This understanding refers to the theory or triple-bottom line of business model initiated by Elkington (1997, 2001). In addition, theories that support the delivery of social and environmental accountability reports in the application of green accounting are legitimacy theory and stakeholder theory (Deegan, 2004: 292).

The application of green accounting (green accounting) can provide information about the extent to which organizations (companies) make a positive or negative contribution to the quality of human life and the environment. The application of green accounting (green accounting) is expected to improve the company's image that brings stakeholder trust for long-term business sustainability (Setiawan, 2014; Panggabean and Deviarti, 2012), improve company performance and value, and reduce corporate risk (Lako, 2015a, 2015b), and certainly expected to have a significant effect on the company's financial position (Hansen and Mowen, 2009). Thus, business sustainability can be achieved if the company in its business management can maintain a balance between the company's economic interests, environmental interests and the interests of the community (Miqdad, 2016). This strengthens the argument that the application of green accounting has an impact on the business sustainability of a company.

Thus, this research was conducted with the aim of knowing and analyzing the effect of the application of green accounting (green accounting) on business sustainability at General Hospitals in Malang Raya, with the hope that general hospitals, especially those in Malang Raya, include Malang Regency. In the future, Malang City and Batu City can apply green accounting in order to maintain long-term business sustainability. The choice of research object at the General Hospital in Malang Raya, because the concept of green accounting can also be applied to public hospitals as a public entity (Deegan, 2003). Number 36 of 2009 concerning Health which is strengthened through Government Regulation Number 66 of 2014 concerning Environmental Health to realize the quality of environmental health in hospitals that guarantees health from physical, chemical, biological, radioactivity and social aspects for hospital human resources, patients, visitors and the community around the hospital, as well as realizing an environmentally friendly hospital (Regulation of the Minister of Health of the Republic of Indonesia Number 7 of 2019 concerning Hospital Environmental Health), and based on research by Putri, et.al. (2016) which states that currently hospitals in Malang still show an average level of readiness that is currently in environmental problems to go to a green hospital.

The hypothesis built in this study is about the effect of the application of green accounting (green accounting) on business sustainability. As it is known, the application of green accounting (green accounting) aims to preserve the environment as an effort to prevent environmental pollution and increase positive perceptions from the community so as to increase community loyalty to the company which in turn increases sales and company profits (Aniela, 2012; Ningsih and Rachmawati, 2017). This is evidenced by an increase in earnings and stock prices after the application of green accounting (Zulhaimi, 2015). The impact has an impact on increasing the sustainability of the company's business (Hardianti, 2017). In addition, the application of green accounting (green accounting) also has an impact on improving environmental performance (Aniela, 2012) and contributes to corporate environmental responsibility (Burhany, 2014). By applying environmental accounting, the company's environmental performance will improve (Sari, 2016). The hypotheses to be tested in this study are:

Hypothesis 1: The application of green accounting (green accounting) has an effect on business sustainability

The novelty of this research is the application of green accounting which involves financial, social and environmental activities to measure business sustainability.

Research Methodology

This research is a survey research conducted at the General Hospital (RSU) in Malang Raya using descriptive quantitative approaches (Arikunto, 2005: 12) and correlational (Hamzah, 2019: 140). Using primary data derived from respondents' answers to the previously distributed questionnaires which have been equipped with the procedures for filling out the questionnaire and a brief explanation of the research objectives. Meanwhile, secondary data uses the required data or documents to answer research questions / problems.

The questionnaire used in this study was a standardized questionnaire (Morrisan, 2012: 165). The method used is a closed questionnaire, that is, the questions asked of respondents are already in the form of multiple choices (Siregar, 2013: 44). The instrument used to measure the variables of this study using a Likert scale with a number of points 7 as follows:

Table 1. Likert scale

Alternative Answers		Score
Strongly Disagree	SD	1
Disagree	DS	2
Disagree less	DL	3
Doubtful	DB	4
Simply Agree	SA	5
Agree	A	6
Strongly agree	SA	7

Source: Sugiyono (2007), modified by researchers based on Hofmans, Theuns and Mairesse (2007) and Budiaji (2013).

The use of the Likert scale with the number of points 7 is because the use of the number of points 7 on the Likert scale is preferred by respondents (Hofmans, Theuns and Mairesse, 2007) and the use of the number of points 7 has an index of validity, reliability, strength of discrimination, and good stability and is liked by respondents (Budiaji, 2013).

This study aims to examine the effect of the green accounting application variable on the business sustainability variable. Green accounting is defined as the existence of company activities related to

financial, social and environmental activities that are reported in the form of integrated, complete and relevant accounting information in the form of green accounting reporting which is useful for users in assessments and economic and non-economic decision making as a form of corporate responsibility for the economy (profit), society (people) and the environment (planet). The indicators used in measuring the variable of green accounting are seen in financial, social and environmental aspects. In the financial aspect includes: financial reporting and financial statement audits (Statement of Financial Accounting Standards No.1 and Susilo (2008)). The social aspects include: corporate social responsibility, social activity reporting, and social auditing (Chahal, et. Al., (2006), Puspitaningtyas (2016), Teoh, et. Al., (1986) in Astiti (2014) and Hearts (2018)). Whereas in the environmental aspect includes: attention to the environment, involvement in environmental problems, responsibility for the environment, reporting of environmental problems and environmental audits (Teoh, et. Al., (1986) in Yousef (2003), in Susilo (2008), in Astiti (2014), Dalam Hati (2018), Dunk (2002), Suaryana (2011), and ISO series 14010-14019 on Environmental Audit).

Meanwhile, business sustainability is the company's ability to manage company finances so that it has sufficient funds to run and develop its business by minimizing negative environmental and social impacts so that future generations will have adequate resources for long-term needs. The indicators used in measuring the business sustainability variable are the sustainability of capital, the sustainability of human resources, the sustainability of services and the sustainability of sales (Handayani, 2007).

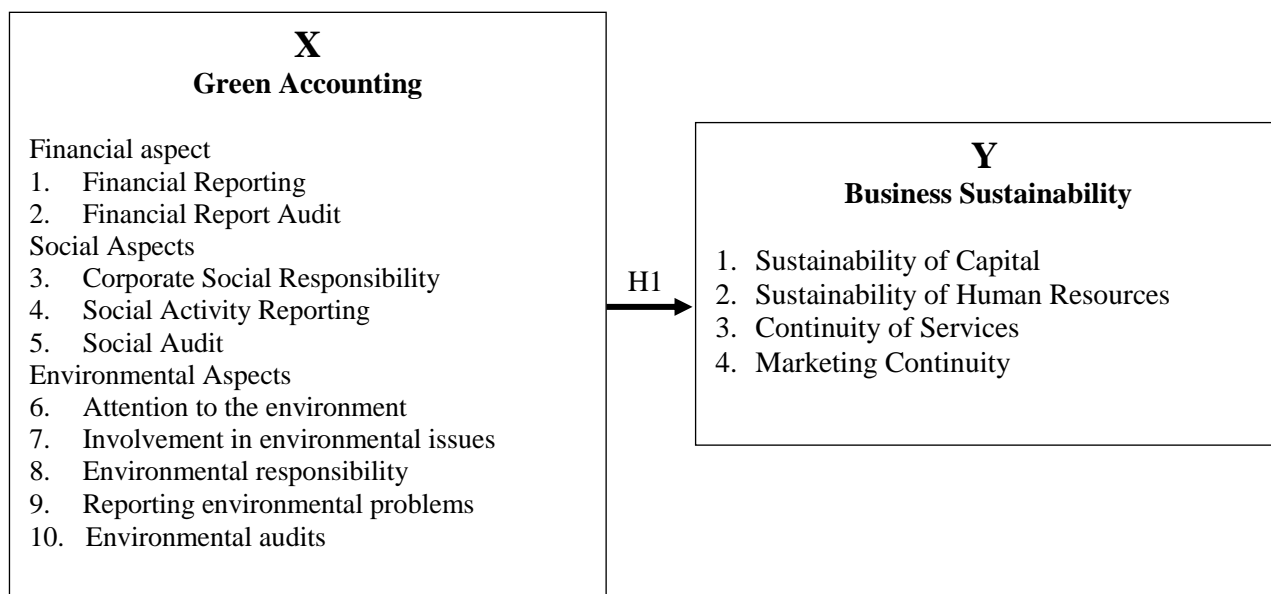The following is an overview of the conceptual framework in this study:

Figure 1. Conceptual Framework
Source: Researcher, 2020

The object of this research is the general hospital in Malang Raya which has a total population of 40 public hospitals that are spread over the areas of Malang Regency, Malang City and Batu City. The sample required is based on the table of Isacc and Michael (1981), namely with a population of 40 public hospitals, 38 samples are required with an error rate of 1%, or 36 samples with an error rate of 5% and 10% are needed (Sugiyono, 2010: 128). The sampling method used is probability sampling, which is a sampling technique that provides equal opportunities for each member of the population to become a sample. The trick is to send a questionnaire to all hospitals in the population and wait for a response from filling out the questionnaire to be used as a research sample. In addition, it also uses the snowball

sampling technique by selecting and taking samples in a continuous network or chain of relationships, by utilizing the chain of connections of respondents in public hospitals until the number of samples is met. Thus, in this study the samples collected were 38 public hospitals, consisting of type A as many as 1 hospital, type B as many as 8 hospitals, type C as many as 13 hospitals, and type D as many as 16 hospitals. The number of samples is around 95% of the total population of the study. The research sample was spread over 20 RSUs in Malang Regency, 13 RSUs in Malang City and 5 Hospitals in Batu City. The number of research samples is also in accordance with the provisions of Cohen, et., Al. (2007: 101), Baley and Gay in Mahmud (2011: 159) which states that the minimum sample size in a study is 30 subjects.

Table 2. Population and Sample Data

Population and Sample Data	Based on the Regional Hospital			Based on the type of hospital				Total
	Malang Regency	Malang City	Batu City	A	B	C	D	
Population	22	13	5	1	8	13	18	**40**
Sample	20	13	5	1	8	13	16	**38**
Percentage (%)	**91**	**100**	**100**	**100**	**100**	**100**	**89**	**95**

Source: Primary Data, Processed by Researchers with WPS Office, 2020

The data that has been collected is then analyzed using statistical analysis tools, namely the Regression Test with the help of the SPSS 25 for Windows program as data processing software. Henceforth, conclusions can be made from the results of these studies.

Research Result

1.   **Descriptive Respondents**

Of the 40 (forty) General Hospitals located in Malang Raya, the respondents collected were 38 public hospitals in Malang Regency as many as 20 public hospitals, 13 public hospitals in Malang City and 5 houses in Batu City. general pain. Of the 38 public hospitals that were respondents in this study, there were type A which had 1 hospital, type B there were 8 hospitals, type C there were 13 hospitals and type D there were 18 hospitals.

Table 3. Respondents Data

Region / Location of General Hospital	Type / Class				Number of Respondents
	A	**B**	**C**	**D**	
Malang Regency	-	3	6	11	**20**
Malang City	1	5	5	2	**13**
Bayu City	-	-	2	3	**5**
Total	**1**	**8**	**13**	**16**	**38**

Source: Primary Data, Processed by Researchers with WPS Office, 2020

Respondents in this study consisted of 25 women and 13 men, with education levels from D3 to S2. As many as 71.05% of respondents have understanding in accounting and the remaining 28.95% in management. Respondents' ages ranged from 23 years to 53 years, with a working period of 1 year to 15 years, and had 2 levels of position from SPI (Internal Supervisory Unit), 12 Finance Staff, 10 Accounting Staff, Manager or 11 Heads of Division and 3 people hold positions as Directors.

Tabel 4. Karakteristik Responden

Characteristics	Total	Percentage (%)
Gender		
Female	25	65.79
Male	13	34.21
Total Jenis Kelamin	38	100.00
Level of education		
Postgraduate	5	13.16
Bachelor	24	63.16
3-year diploma	9	23.68
Total Education Level	38	100.00
Field of education		
Accounting	27	71.05
Management	11	28.95
Total Education Sector	38	100.00
Age		
> 23 - 30 years	13	34.21
> 30 - 40 years	19	50.00
> 40 - 50 years	4	10.53
> 50 years	2	5.26
Total Age	38	100.00
Years of service		
$\geq$ 1 - 3 years	13	34.21
> 3 - 6 years	14	36.84
> 6 - 10 years	6	15.79
> 10 - 15 years	5	13.16
Total Masa Kerja	38	100.00
Position		
Director of Finance and Accounting	3	7.89
Manager or Head of Section / Unit	11	28.95
Accounting Staff	10	26.32
Financial staff	12	31.58
SPI (Internal Supervisory Unit)	2	5.26
Total Position	38	100.00

Source: Primary Data, Processed by Researchers with WPS Office, 2020

2. Validity and Reliability Test

2.1 *Validity Test of Green Accounting Implementation Variables and Business Sustainability Variables*

Table 5. Validity Test Results of Green Accounting Implementation Variables

Item	rCount	rTable	Sig.	Criteria
1	0.644	0.3202	0.000	*Valid*
2	0.891	0.3202	0.000	*Valid*
3	0.560	0.3202	0.000	*Valid*
4	0.374	0.3202	0.021	*Valid*
5	0.387	0.3202	0.017	*Valid*
6	0.470	0.3202	0.003	*Valid*

Item	rCount	rTable	Sig.	Criteria
7	0.498	0.3202	0.001	Valid
8	0.364	0.3202	0.025	Valid
9	0.363	0.3202	0.025	Valid
10	0.425	0.3202	0.008	Valid
11	0.673	0.3202	0.000	Valid
12	0.594	0.3202	0.000	Valid
13	0.671	0.3202	0.000	Valid
14	0.872	0.3202	0.000	Valid
15	0.876	0.3202	0.000	Valid
16	0.367	0.3202	0.023	Valid
17	0.406	0.3202	0.011	Valid
18	0.539	0.3202	0.000	Valid
19	0.722	0.3202	0.000	Valid
20	0.556	0.3202	0.000	Valid
21	0.786	0.3202	0.000	Valid
22	0.847	0.3202	0.000	Valid
23	0.463	0.3202	0.003	Valid
24	0.414	0.3202	0.010	Valid
25	0.699	0.3202	0.000	Valid
26	0.872	0.3202	0.000	Valid
27	0.716	0.3202	0.000	Valid
28	0.694	0.3202	0.000	Valid
29	0.836	0.3202	0.000	Valid
30	0.853	0.3202	0.000	Valid
31	0.892	0.3202	0.000	Valid

With a total sample (N) of 38 public hospitals in Malang Raya at a significance of 5%, it is known that the r-table value of 0.3202 shows that the results of the validity test of 31 instruments on the variable of green accounting (green accounting) all produce rcount> from rTable. Likewise, if you look at the Significance value (Sig.) Which shows that the 31 instruments used have a value <0.05. This shows that all instruments used by the green accounting application variable can be said to be valid.

Table 6. Validity Test Results of Business Sustainability Variables

Item	rCount	rTable	Sig.	Criteria
1	0.674	0.3202	0.000	Valid
2	0.863	0.3202	0.000	Valid
3	0.835	0.3202	0.000	Valid
4	0.787	0.3202	0.000	Valid
5	0.801	0.3202	0.000	Valid
6	0.482	0.3202	0.002	Valid
7	0.557	0.3202	0.000	Valid
8	0.765	0.3202	0.000	Valid
9	0.496	0.3202	0.002	Valid
10	0.414	0.3202	0.010	Valid
11	0.334	0.3202	0.040	Valid
12	0.372	0.3202	0.022	Valid

With a total sample (N) of 38 public hospitals in Malang Raya at a significance of 5%, it is known that the rTable value of 0.3202 indicates that the results of the validity test on 12 instruments on the

business sustainability variable all produce rcount> from rTable. Likewise, if you look at the Significance value (Sig.) Which shows that the 12 instruments used have a value <0.05. This shows that all instruments used by the business sustainability variable can be said to be valid.

2.2   Reliability Test of Green Accounting Implementation Variables and Business Sustainability Variables

Table 7. Reliability Test Results

Variable	Cronbach's Alpha	N of Items
X. Application of Green Accounting	0.945	31
Y. Business Sustainability	0.860	12

From the results of the reliability test, it was found that the Cronbach`s Alpha value for the Green Accounting Application variable was 0.945 and the Business Sustainability variable was 0.860. The Cronbach`s Alpha value of the two variables is> 0.60, so the instruments used for these two variables in this study are reliable.

3.   Classic assumption test

The classical assumption tests used include normality test, multicollinearity test, heterosdasticity test, and autocorrelation. The test results show that:

a.   a. The normality test shows that the regression model is normally distributed, because the plotting data (dots) that describes the data follows a diagonal line.
b.   b. The multicollinearity test shows that there are no symptoms of multicollinearity, because in the green accounting application variable, the tolerance value shows a value of 1,000> 0.100 and the VIF value shows a value of 1,000 <10,000.
c.   c. In the heteroscedasticity test, no heteroscedasticity symptoms were found, because there was no clear pattern in the scatterplots image, and the dots spread above and below the number 0 on the Y axis (Business Sustainability).
d.   d. In the autocorrelation test, no autocorrelation symptoms were found, because the Durbin Watson (DW) value lies between the values of du to (4-du), namely du (1.496) <Durbin Watson (1.920) <4-du (2.504).

Thus, it can be concluded that the classical assumption test (Classical Assumption Test) has been fulfilled, so that the hypothesis can be tested.

4.   Hypothesis testing

Hypothesis testing is done using the Linear Regression Test with the help of the SPSS 25 for Windows program with the following results:

Table 8. Results of t test and F test

Variable	T test results			F Test Results		
	t_Count	t_Table	Sig.	F_Count	F_Table	Sig.
Green Accounting Application	2.523	2.281	0.000	6.363	4.100	0.016

Based on the results of the linear regression test in the table above, it shows that the application of green accounting by public hospitals in Malang Raya has an effect on the business sustainability of these hospitals. This is based on the results of the t test (Partial Correlation Analysis) which shows that the Sig. 0.000 <0.05, and the value of t_Hitung 2.523> t_Tabel 2.281. In addition, because the independent variable is only one variable, a comparison can be made using the F test (Multiple Regression Analysis) which shows that Sig. 0.016 <0.05 and the value of F_Hitung 6,363> F_Table 4,100, which means that the hypothesis is accepted and it explains that the green accounting application variable has an effect on the business sustainability variable.

Table 9. Results of the coefficient of determination

Model	R	R Square	Adjusted R Square
1	0.388[a]	0.150	0.127

While the R Square value shows a value of 0.150 and an Adjusted R Square value of 0.127. This shows that the application of green accounting (green accounting) carried out by public hospitals in Malang Raya has an effect on business sustainability by only 15.0%, even moderately this effect is only 12.7%. This means that there are still other factors of 85.0% or 87.3% that can affect the business sustainability of a public hospital in running its business.

Discussion

This study discusses the effect of the application of green accounting (green accounting) in public hospitals in Malang Raya on the sustainability of their business, with the result that there is an influence between the application of green accounting (green accounting) on business sustainability in the public hospital. which are located in Malang Regency, Malang City and Batu City. However, this influence is only 15.0%, there are still 85.0% factors outside the application of green accounting (green accounting) that affect business sustainability. Even in moderate terms, the effect of green accounting on business sustainability is only 12.7%, while the remaining 87.3% is influenced by other factors. Seeing the results of this study, of course, is a concern for the commitment of public hospitals in the consistent application of green accounting, because public hospitals may pay more attention to other factors that are more dominant in terms of affecting the sustainability of their business.

The results of this study indicate that the application of green accounting to business sustainability in public hospitals in Malang Raya shows that these hospitals have maintained environmental sustainability as an effort to prevent environmental pollution and increase positive perceptions. from the community so as to increase community loyalty to the company which in turn increases sales and company profits, as researched by Aniela (2012); and Ningsih and Rachmawati (2017); and has a positive impact on company value as in the research of Sawitri (2017) which in turn has an impact on increasing the sustainability of the company's business as shown by Hardianti's research (2017), which is proven by the sustainability of capital, the sustainability of human resources, the sustainability of services and the sustainability of marketing. All of these things can be realized if corporate governance can maintain a balance between economic interests (companies), environmental interests and social interests of the community (Miqdad, 2016).

In addition, it also shows that public hospitals in Malang Raya as a public entity as stated by Deegan (2003) which have a level of readiness that is currently in environmental problems towards a green hospital (Putri, et., Al., 2016) can apply green accounting (green). accounting) in its business activities. Of course, in the application of green accounting (green accounting) in public hospitals, its application is based on financial activities, social activities and environmental activities as a form of responsibility for public hospitals in terms of economic responsibility (profit), social responsibility (people), and environmental responsibility (planet) business as Elkington (1997, 2001), Wibisono (2007), and Lako (2018). This refers to the theory or triple-bottom line of business model initiated by Elkington (1997, 2001), and in line with the provisions of Law Number 36 of 2009 concerning Health, Government Regulation Number 66 of 2014 concerning Environmental Health, and Regulation of the Minister of Health. The Republic of Indonesia Number 7 of 2019 concerning Hospital Environmental Health which has the aim of realizing the quality of environmental health in hospitals that ensures health from physical, chemical, biological, radioactivity and social aspects for hospital human resources, patients, visitors and the community in around the hospital, as well as realizing an environmentally friendly hospital.

The application of green accounting at the public hospital in Malang Raya is in the financial aspect by implementing periodic financial reporting, namely presenting financial information related to social and environmental activities, as well as conducting periodic audits of financial reports. In the social aspect, it is necessary to have social responsibility carried out by public hospitals in Malang Raya that are related to products, services, actions that can destroy trust, labor practices, social activities, waste management and environmentally friendly products. After the social responsibility is carried out, the reporting of social activities and the presentation of social costs in the financial report is carried out as well as periodic social audits. Meanwhile, in the environmental aspect, the existence of environmental regulations that must be obeyed and management's attention to the environment shows that the environment is an important thing to protect. The existence of management involvement in environmental problems is indicated by the existence of a special unit formed by general hospital management as well as a budget and work program to deal with environmental problems. There is management responsibility for the environment by formulating hospital policies to deal with hospital waste as a form of responsibility for the environment. Next is the reporting of environmental problems and the presentation of environmental management costs in financial reports and the implementation of regular environmental audits, as well as the legitimacy theory and stakeholder theory that support the delivery of social and environmental responsibility reports as Deegan (2004: 292).

Conclusion

Based on the results and discussion in this study, it shows that the application of green accounting at public hospitals in Malang Raya has an effect of 15.0% on business sustainability, and the remaining 85.0% is influenced by other factors besides the application of green accounting (green accounting). In moderate terms, the effect of the application of green accounting (green accounting) on business sustainability in the public hospital was only 12.7%, while the rest influenced by other factors was 87.3%. Another factor could be the size of the organization, because in this research the object of research has different types, of course the size of a business will affect the sustainability of a business, and there are other factors.

Limitations in this study are (a) respondents have different positions, years of service and education levels which result in different understandings of the application of green accounting in public hospitals, and (b) the independent variable used is only the application of green accounting (green accounting). Alone, so the result is still 15.0% (moderate 12.7%) which gives effect and others are influenced more dominantly by other variables.

Recommendation

Suggestions for further research are that there is a need for a study on the understanding of green accounting which is applied in public hospitals in terms of position, tenure and education level. In addition, it is necessary to add other independent variables, such as the size of the organization, to test its effect on business sustainability. Another thing, by conducting research on public hospital objects in other areas or all public hospitals in Indonesia, as well as research objects other than public hospitals that have an impact on the environment and society.

By looking at the results of research that show that the application of green accounting (green accounting) in public hospitals has an effect on business sustainability, it is better that now public hospitals throughout Indonesia are consistent in the application of green accounting in their accountability reports. business and those who have not implemented green accounting (green accounting) to immediately implement it, and if there are obstacles related to the format, model or form of green accounting reporting, then the authorized institution such as IAI (Indonesian Accountants Association) can prepare a green accounting reporting format (green accounting reporting) in the Green Accounting Standards.

Acknowledgement

References

Aniela, Y. 2012. Peran Akuntansi Lingkungan Dalam Meningkatkan Kinerja Lingkungan dan Kinerja Keuangan Perusahaan. *Berkala Ilmiah Mahasiswa Akuntansi.* Januari 2012. 1(1), 15-19

Arikunto, S. 2005. *Prosedur Penelitian: Suatu Pendekatan Penelitian.* Jakarta: Rineka Cipta.

Astiti, W. 2014. Implementasi Green Accounting berbasis University Social Responsibility (USR) di Universitas Negeri Yogyakarta. *Jurnal Nominal*, III (2), 134-149

Beattie, A. 2017. *The 3 pillars of corporate sustainability.* Investopedia.com, Updated December 15, 2017https://www.investopedia.com/articles/investing/100515/three-pillars-corporate- sustainabilit

Budiaji, W. 2013. Skala Pengukuran dan Jumlah Respon Skala Likert (The Measurement Scale and The Number of Responses in Likert Scale). *Jurnal Ilmu Pertanian dan Perikanan.* ISSN: 2302-6308. Desember 2013. 2 (2), 127-133.

Burhany, D.I. 2015. Akuntansi Manajemen Lingkungan Sebagai Alat Bantu Untuk Meningkatkan Kinerja Lingkungan dalam Pembangunan Berkelanjutan. *Indonesian Journal of Economics and Business.* 1 (2), 257-270

Chahal, H., & R.D. Sharma. 2006. Implications of Corporate Social Responsibility on Marketing Performance: A Conceptual Framework. *Journal of Services Research*, April 2006 – September 2006, 6 (1), 215-228

Cohen, L., L. Manion, & K. Morrison. 2007. *Research Methods in Education*. *Sixth Edition.* New York: Routledge.

Deegan, C. 2003. *Environmental Management Accounting: An introduction and case studies for Australia, Victoria. Environment Protection Authority*. Institute of Chartered Accountants in Australia.

Deegan, C. 2004. *Financial Accounting Theory*. Australia: McGraw-Hill

Dhiman, S. 2008. Product, People, Planet: The Triple Bottom Line Sustainability Imperative. *Journal of Global Business.* 2 (2), 51-57

Dunk, A. S. 2002. Product Quality, Environmental Accounting and Quality Performance. *Accounting, Auditing & Accountability Journal*. MCB Up Limited. 15 (5), 719-732.

Elkington, J. 1997. *Cannibals with Forks-Triple Bottom Line of 21 Century Business.* Stoney Creek, CT: New Society Publishers.

Elkington, J. 2001. *The Chrysalis Economy: How Citizen CEOs and Corporations can Fuse Values and Value Creation.* Capstone Publishing Ltd. United Kingdom.

Hadi, N. 2014. *Corporate Social Responsibility*. Yogyakarta: Graha Ilmu.

Hamzah, A. 2019. *Metode Penelitian dan Pengembangan (Research & Development): Uji Produk Kuantitatif dan Kualitatif, Proses dan Hasil Dilengkapi Contoh Proposal Pengembangan Desain Uji Kualitatif dan Kuantitatif.* Malang: Literasi Nusantara Abadi.

Handayani, N. 2007. *Modal Sosial dan Keberlangsungan Usaha (Studi Deskriptif Kualitatif Tentang Keterkaitan Hubungan Modal Sosial dengan Keberlangsungan Usaha Pengusaha Batik di Kampung Kauman, Kelurahan Kauman, Kecamatan Pasar Kliwon, Surakarta).* Skripsi, Universitas Sebelas Maret, Surakarta.

Hansen, D.R. & M.M. Mowen. 2009. *Akuntansi Managerial.* Jakarta: Salemba Empat.

Hardianti. 2017. *Peran Green Accounting dalam Upaya Mencegah Pencemaran Lingkungan untuk Menunjang Keberlangsungan Usaha (Studi pada PTPN Persero Pabrik Gula Takalar)*. Skripsi, Universitas Islam Negeri Alauddin, Makassar.

Hati, R.P. 2018. Analisis Penerapan Green Accounting Berbasis University Social Responsibility (USR) pada Universitas Riau Kepulauan dan Universitas Internasional Batam. *Measurement Journal.* Maret 2018, 12 (1), 121-131

Hofmans, J., P. Theuns, & O. Mairesse. 2007. Impact of the Number of Response Categories on Linearity and Sensitivity of Self-Anchoring Scales: A Functional Measurement Approach. *Methodology*. 3 (4), 160-169

International Organization for Standarization (ISO) seri 14010-14019 tentang *Environmental Auditing (Audit Lingkungan)*

Khoirina, M.M. 2016. Analysis of Green Accounting to Support Corporate Social Responsibility (Case Study: Semen Gresik Hospital). *Jurnal Akuntansi AKRUAL.* 8 (1), 1-10.

Lako, A. 2015a. *Berkas CSR bukan Fiksi.* Edisi Pertama. La Tofi Publishing Enterprises.

Lako, A. 2015b. *CSR Investasi Strategis.* Investor Daily. 18 Mei 2015.

Lako, A. 2018. *Akuntansi Hijau: Isu, Teori dan Aplikasi.* Jakarta: Salemba Empat.

Ningsih, W.F., & R. Rachmawati. 2017. Implementasi Green Accounting dalam Meningkatkan Kinerja Perusahaan. *Journal of Applied Business and Economics*. Desember 2017. 4 (2), 149-158

Mahmud. 2011. *Metode Penelitian Pendidikan*. Bandung: Pustaka Setia.

Miqdad, M. 2016. Membangun *Corporate Sustainability* melalui Implementasi *Green Accounting* untuk Merespon Kebutuhan Pasar. *Prosiding SNA MK*, 28 September 2016, 51-62

Morrisan. 2012. *Metode Penelitian Survei.* Edisi Pertama. Jakarta: Kencana.

Panggabean, R.R. & H. Deviarti. 2012. Evaluasi Pengungkapan Akuntansi Lingkungan Dalam Perspektif PT Timah (Persero) Tbk. *Binus Business Review*. November 2012. 3 (2), 1010-1028

Peraturan Pemerintah Nomor 66 Tahun 2014 tentang Kesehatan Lingkungan

Peraturan Menteri Kesehatan Republik Indonesia Nomor 7 Tahun 2019 tentang Kesehatan Lingkungan Rumah Sakit

Pernyataan Standar Akuntansi Keuangan No.1 (Revisi 2009). 2009. Ikatan Akuntansi Indonesia

Porter, M.E. & Kramer, M.R. 2002. The Competitive Advantage of Corporate Philanthropy. *Harvard Business Review*. December 2002, 1-15.

Puspitaningtyas, Z. 2016. Mengakuntasikan Corporate Social Responsibility: Pengukuran dan Penyajian Biaya Sosial dalam Laporan Keuangan. *Prosiding Seri Ekonomi Konferensi Nasional PkM CSR ke-2. Tangerang: Lembaga Penelitian dan Pengabdian kepada Masyarakat Universitas Pelita Harapan.* 5 (2), 94-103

Putri, C.F., D. Purnomo & E. Astuti. 2016. Analisis Kesiapan Rumah Sakit Menuju Ramah Lingkungan (*Green Hospital*) di Kota Malang. *Seminar Nasional Inovasi dan Aplikasi Teknologi di Industri (SENIATI) 2016.* Institut Teknologi Nasional Malang. 12-17

Quinn, L. & Baltes, J. 2007. Leadership and The Triple Bottom Line Bringing Sustainability and Corporate Social Responsibility to Life. *Center for Creative Leadership Research Whitepaper.* 1-13

Rezaee, Z. 2015. *Business Sustainability: Performace, Compliance, Accountability and Integrated Reporting*. New York: A Greenleaf Publishing Book.

Sari, S.D.G.P. 2016. *Pengaruh Penerapan Akuntansi Lingkungan terhadap Kinerja Lingkungan pada PTPN XIV Pabrik Gula Takalar.* Skripsi, Universitas Islam Negeri Alauddin, Makassar.

Sawitri, A.P. 2017. Analisis Pengaruh Pengungkapan Akuntansi Lingkungan dan Kinerja Lingkungan Terhadap Nilai Perusahaan. *Seminar Nasional & Call For Paper, FEB Unikama: Peningkatan Ketahanan Ekonomi Nasional dalam Rangka Menghadapi Persaingan Global.* Malang 17 Mei 2017. 177-187

Setiawan, T. 2014. Penerapan Akuntansi Manajemen Lingkungan pada Dua Puluh Lima Perusahaan yang Terdaftar di Indeks SRI KEHATI 2013. *Jurnal Akuntansi*. 2 (April), 110-129.

Shapiro, K., M. Stoughton., R. Graff., & L. Feng. 2000. *Healthy Hospitals: Environmental Improvements Through Environmental Accounting.* Boston: Tellus Institute.

Siregar, S. 2013. *Statistik Parametrik Untuk Penelitian Kuantitatif: Dilengkapi dengan Perhitungan Manual dan Aplikasi SPSS Versi 17.* Cetakan Pertama. Jakarta: Bumi Aksara.

Suaryana, A. 2011. Implementasi Akuntansi Sosial dan Lingkungan di Indonesia. *Jurnal Ilmiah Akuntansi dan Bisnis*. 6 (1), 1-26

Sugiyono. 2007. *Metode Penelitian Bisnis.* Jakarta: Gramedia.

Sugiyono. 2010. *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.

Susilo, J. 2008. Green Accounting di daerah Istimewa Yogjakarta: Studi Kasus antara Kabupaten Sleman dan Kabupaten Bantul. *JAAI.* Desember 2008. 12 (2), 149-165.

Undang-Undang Nomor 36 Tahun 2009 tentang Kesehatan

Wibisono,Y.2007.*Membedah Konsep &Aplikasi CSR(Corporate Social Responsibility)*.Jakarta: Gramedia.

Yousef, F. H. 2003. Green Accounting in Developing Countries: The Case of UAE and Jordan. *Manajerial Finance*. 29 (8), 37-45

Zulhaimi, H. 2015. Pengaruh Penerapan Green Accounting Terhadap Kinerja Perusahaan. *Jurnal Riset Akuntansi dan Keuangan.* 3 (1), 603-616

Zvezdov, D. 2012. Rolling out Corporate Sustainability Accounting: A Set of Challenges. *Journal of Environmental Sustainability.* 2 (2), Article 3.