

ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan *green accounting* dan *sustainability report* pada Rumah Sakit Umum Daerah Panembahan Senopati. Fokus utama penelitian ini adalah untuk memahami bagaimana prinsip-prinsip *green accounting* dan *sustainability report* diterapkan guna memastikan kepatuhan terhadap lingkungan guna terciptanya keberlanjutan. Pendekatan kualitatif digunakan dalam penelitian ini, dengan teknik pengumpulan data melalui observasi, wawancara mendalam, dan dokumentasi, yang dianalisis menggunakan teknik triangulasi untuk meningkatkan validitas temuan. Hasil penelitian menunjukkan bahwa penerapan *green accounting* dan *sustainability report* pada Rumah Sakit Umum Daerah Panembahan Senopati telah diterapkan secara substantif dan telah menjalankan aktivitas pengelolaan lingkungan terutama pengelolaan limbah rumah sakit sudah dilakukan secara baik. Namun, dalam pelaporan akuntansi lingkungan, rumah sakit belum melakukan klasifikasi biaya lingkungan secara khusus dalam laporan keuangan. Biaya lingkungan masih diakui pada saat terjadinya transaksi atau pengeluaran kas, diukur berdasarkan realisasi anggaran tahun sebelumnya, dan disajikan bersama akun sejenis dalam laporan keuangan. Selain itu, rumah sakit belum mengungkapkan kebijakan khusus terkait *sustainability report* atau laporan keberlanjutan secara baku, melainkan secara tidak langsung melalui *platform* media sosial Rumah Sakit Umum Daerah Panembahan Senopati.

Kata kunci: *green accounting, sustainability report, biaya lingkungan*

ABSTRACT

This study aims to analyze the application of green accounting and sustainability reporting at Panembahan Senopati Regional General Hospital. The main focus of this study is to understand how the principles of green accounting and sustainability reports are applied to ensure environmental compliance for sustainability. A qualitative approach was used in this study, with data collection techniques through observation, in-depth interviews, and documentation, which were analyzed using triangulation techniques to increase the validity of the findings. The results of the study show that the implementation of green accounting and sustainability reporting at Panembahan Senopati Regional General Hospital has been carried out substantively and that environmental management activities, particularly hospital waste management, have been carried out properly. However, in environmental accounting reporting, the hospital has not specifically classified environmental costs in its financial statements. Environmental costs are still recognized at the time of transaction or cash expenditure, measured based on the previous year's budget realization, and presented together with similar accounts in the financial statements. In addition, the hospital has not disclosed a specific policy related to sustainability reports, but indirectly through the Panembahan Senopati Regional General Hospital's social media platform.

Keywords: *green accounting, sustainability report, environmental costs*