DEFINING GREEN ACCOUNTING IN THE HEALTH SECTOR: WEST LOMBOK DISTRICT HEALTH CENTER

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Abstract

This study aims to examine the effect of total quality management (TQM), supply chain management (SCM) on Operational performance mediated by competitive advantage. This approach uses a quantitative approach. The population in this study was workers and partners in the oil and gas sector. The data analysis technique used was non-probability sampling with a purposive sampling technique. The results of this study are Total Quality Management(TQM) has a positive effect on Operational Performance (OP), Supply Chain Management (SCM) has a positive effect on Operational Performance (OP), TQM has a positive effect on Competitive Advantage (CA), SCM has a positive effect on CA, Competitive Advantage (CA) on Operational Performance (OP) has a significant positive relationship, is statistically significant, there is a significant positive effect of Supply Chain Management (SCM) on Operational Performance through Competitive Advantage mediation. Theoretically, this research enriches the scientific references on the relationship between the implementation of TQM, SCM, and operational performance, especially in the context of the oil and gas industry, and adds a new perspective on how competitive advantage acts as a mediator in the relationship. And practically, it identifies the most relevant and effective TQM and SCM practices for oil and gas companies in achieving sustainable competitive advantage.

Keywords: Total Quality Management, Supply Chain Management, Operational Performance, Competitive Advantage

INTRODUCTION

Increased global awareness of environmental issues encourages various sectors to integrate sustainability principles in their operations (Barokah et al., 2022; Humaidi et al., 2023; Norsita, 2021; Nurfadila, 2019; Safitri & Sari, 2022). One response to this challenge is the implementation of Green Accounting, which focuses on measuring and reporting the environmental impact of organizational activities (Astaginy et al., 2023; Veronika et al., 2022; Yuliana & Sulistyawati, 2021). This research focuses on the implementation of Green Accounting in the health sector,

The health sector has a significant impact on the environment, primarily through medical waste management, which has the potential to pollute the surrounding environment (Ashari & Anggoro, 2020; Deswanto, 2022; Istanabi et al., 2022; Sari, 2022). Green Accounting becomes relevant in this context as an effort to measure and manage the environmental impact of Health center operations, as well as increase accountability to society and the environment (Rohim & Hardiningsih, 2022; Sela et al., 2019; Sunaningsih et al., 2020; Yenti et al., 2023). Although previous research by (Rospani et al., 2024; Smith & Sulaiman, 2023) has highlighted the importance of medical waste management in health facilities located in Bima District and Mataram City, in-depth understanding of the definition and practice of Green Accounting in Health center, especially in West Lombok District, is still limited.

The phenomenon of implementing Green Accounting in Health centers is starting to be seen through several initiatives (Rospani et al., 2024; Veronika et al., 2022; Yenti et al., 2023; Yuliana & Sulistyawati, 2021). Some health centers have made efforts to separate medical and non-medical waste, record waste management costs incurred, and work with third parties for hazardous waste treatment (Mujiono, 2022; Norsita, 2021; Safitri & Sari, 2022; Sunaningsih et al., 2020; Weraman, 2024). However, this implementation still varies between health centers, with different levels of understanding and commitment (Cintia Wulandari et al., 2021; Mujiono, 2022; Rohim & Hardiningsih, 2022; Sunaningsih et al., 2020; Weraman, 2024).

This study aims to explore the understanding of the definition and application of Green Accounting at the Health Centers in West Lombok Regency. Initial observations at several Health Centers showed that there were efforts to implement Green Accounting in medical waste management, but it is not yet known exactly how this concept is understood and implemented comprehensively (Butarbutar et al., 2022; Cintia Wulandari et al., 2021; Humaidi et al., 2023; Norsita, 2021; Nurhayati et al., 2021; Samsiar et al., 2020; Wirawan & Angela, 2024). This research is essential considering that initial observations have raised curiosity about how health centers in West Lombok Regency have implemented Green Accounting, as well as the need to improve the effectiveness of medical waste management at the health center level (Nurhayati et al., 2021; Wahyudi et al., 2022; Welliana et al., 2022).

This study used a phenomenological approach to understand the experiences and perceptions of stakeholders, including health workers, financial managers, and policymakers, towards implementing Green Accounting (Ayu et al., 2023; Lestari & Sokarina, 2024). The phenomenological approach allows researchers to explore the subjective meaning of individual experiences related to Green Accounting and how it affects medical waste management practices at the Health center (Adriyana et al., 2023a, 2023b; Farkhan et al., 2019). The results of this study are expected to make a practical contribution to improving

medical waste management in the West Lombok Regency Health Center and provide insights for developing Green Accounting practices in the health sector more broadly.

Accounting is a science that influences and affects the surrounding environment (Amanda & Eka, 2020; Chasbiandani et al., 2019; P. P. Dewi & Edward Narayana, 2020; INDIANA et al., 2020). Environmental accounting is defined as the prevention, reduction, and or avoidance of impacts on the mobile environment on several occasions, starting from the repair of events that cause disasters for these activities (Astaginy et al., 2023; Majidah & Aryanty, 2023; Mustofa & Murtanto, 2024; Sudarminto & Harto, 2023). For this reason, there is the term Green Accounting, which discusses what things can harm the surrounding environment, how to handle them, recording in the financial statements chronologically, and also their application in everyday life (Amanda & Eka, 2020; Chasbiandani et al., 2019; P. P. Dewi & Edward Narayana, 2020; Mustofa & Murtanto, 2024; Sudarminto & Harto, 2023).

Green Accounting was introduced as a method to expand the accounting framework by incorporating environmental costs and benefits (Lusiana et al., 2021; Meidijati & Augustine, 2022; Riyadh et al., 2020; Rounaghi, 2019; Sara et al., 2022). It is essential to assess healthcare activities' economic performance and environmental impact (Majidah & Aryanty, 2023; Meidijati & Augustine, 2022; Meutia, 2019). In Green Accounting, costs, production, inventory, and waste costs and performance are collected for planning, development, evaluation, and control over business decisions (Chasbiandani et al., 2019; P. P. Dewi & Edward Narayana, 2020; Misutari & Ariyanto, 2020; Mustofa & Murtanto, 2024; Sinto et al., 2024).

The goal is to increase the efficiency of environmental management by assessing ecological activities from the point of view of costs (environmental costs) and benefits or effects and produce environmental protection effects (Lusiana et al., 2021; Meidijati & Augustine, 2022; Misutari & Ariyanto, 2020; Riyadh et al., 2020; Rounaghi, 2019). Green Accounting or Environmental Accounting is the incorporation of information on environmental benefits and costs into various accounting practices and the incorporation of environmental costs into business decisions (P. P. Dewi & Edward Narayana, 2020; Govindan et al., 2022; INDIANA et al., 2020; Mustofa & Murtanto, 2024; Sudarminto & Harto, 2023; Veronika et al., 2022). Environmental accounting is a means to report an institution's operation linked to the environment (M. A. Dewi, 2020; Gonzalez & Peña-Vinces, 2023; Wirawan & Angela, 2024).

Medical waste can categorized as infectious and hazardous materials that must be appropriately managed so as not to become a new source of infection for the community around the health facility or for health workers in the health facility itself (Rohim & Hardiningsih, 2022; Sunaningsih et al., 2020; Welliana et al., 2022). Medical waste is waste consisting of infectious waste, pathology waste, sharps waste, pharmaceutical waste, chemical waste, and waste with high heavy metal content, the amount of which is estimated to increase every year. The cause is the increasing number of health centers, treatment centers, and medical laboratories (Barokah et al., 2022; Nurhayati et al., 2021; Wahyudi et al., 2022).

Medical waste management policy based on the Regulation of the Minister of Environment and Forestry of the Republic of Indonesia Number: P.56 / MenLHK-Setjen / 2015 concerning Procedures and Technical Requirements for Hazardous and Toxic Waste Management from Health Care Facilities, explained that the management of medical waste

from health care facilities includes the stages of reduction, sorting, storage, transportation, processing, burial and landfill Each health facility has a license according to applicable regulations (Weraman, 2024; Yenti et al., 2023). Health center waste must be separated according to infectious, pathology, pharmaceutical, sharps, and cytotoxic waste to facilitate further processing (Barokah et al., 2022; Nurhayati et al., 2021). Sharps should be collected using a safety box or made of strong material so that sharps cannot penetrate the outside (Butarbutar et al., 2022; Norsita, 2021).

RESEARCH METHOD

This study uses qualitative research methods with a phenomenological approach (Ayu et al., 2023). Researchers use the phenomenological approach because they want to consciously interpret the meaning of Green Accounting in the health sector (Lestari & Sokarina, 2024). Phenomenology reflects the direct experience of every action closely related to its object (Narayana et al., 2019).

The data sources in this study are several health centers located in West Lombok Regency: Suranadi Health Center, Sigerongan Health Center, Gunung Sari Health Center, and Meninting Health Center. The selection of these Health centers is based on preliminary observations made through interviews with internal parties, namely the treasurer and the party responsible for the environment of each Health center; it is known that the related Health centers have implemented Green Accounting.

Research conducted from October to December produced findings in the form of data on the amount of medical waste and medical waste management costs in the previous period. Data was obtained by observation, interviews with related parties, and documentation (Deswanto, 2022; Narayana et al., 2019; Safitri & Sari, 2022).

External validation was carried out by data triangulation, such as involving the West Lombok Regency Environmental Service. The purpose of data triangulation in this study is to increase the credibility and reliability of findings by combining various data sources and perspectives (Arias Valencia, 2022; Cintia Wulandari et al., 2021; Mujiono, 2022; Rohim & Hardiningsih, 2022; Sultan et al., 2024; Sunaningsih et al., 2020). Data triangulation aims to validate data by internal health centers to external parties, namely DLHK Lobar, which has the authority and in-depth understanding of environmental policies, providing an independent and comprehensive point of view regarding the application of Green Accounting, where data from interviews, documentation, and secondary data are analyzed together and compared with regulations and practices in the field (Mathews & Anderson, 2021; Usman & Audu, 2021).

Describe the method in detail. If the method refers to a standard procedure, write the standard (reference library). Describe and explain the types of related research, the subject, and objects of the study, the time and location of the study, and how to take samples, collect data, and analyze data.

RESULTS AND DISCUSSION

Green Accounting in West Lombok District Health Center

Green Accounting is familiar to every large company or agency that has implemented environmental costs that will have an impact on the surrounding environment (Messerle et al., 2024; Meutia, 2019; Rohim & Hardiningsih, 2022; Wirawan & Angela, 2024; Yuliana &

Sulistyawati, 2021). Companies that have high visibility will receive public attention and attention, and the application of Green Accounting will help stakeholders in the future (Lusiana et al., 2021; Meidijati & Augustine, 2022; Riyadh et al., 2020; Wahyudi et al., 2022). The Health center is one of the health sectors in West Lombok Regency that has defined Green Accounting, which has been conveyed by each treasurer at the health centers in West Lombok Regency. The treasurer of Gunung Sari Health Center explained that:

> *"The definition of Green Accounting for us is costs that include environmental management and medical waste which are incorporated into the budget in the RPK (Health center Work Plan)."*

The statement from the treasurer at Gunung Sari Health Center is in line with the statement from the treasurer of Suranadi Health Center, which states:

> *"Costs associated with environmental management and medical waste at the health center."*

Likewise, the definition of Green Accounting was conveyed by the treasurer of the Meninting Health Center:

> *"Green Accounting is the cost of costs that include the environment, such as medical waste management and environmental management at the health center."*

From the statements of the treasurers of each Health center, it can be seen that the definition of Green Accounting at health center does not only focus on recording costs but also on how these costs contribute to environmental management and public health (Albastiah & Sisdianto, 2020; Barokah et al., 2022; Wahyudi et al., 2022). This shows the commitment of the Health center to applying the principle of sustainability through medical and environmental waste management (Mujiono, 2022; Nurhayati et al., 2021; Weraman, 2024).

As a form of validation of the statements that have been submitted by each Health center treasurer regarding the definition of Green Accounting in the health sector, especially Health center, researchers interviewed the head of the environmental governance sector at the West Lombok Regency Environment and Forestry Service (DLHK) stating that:

> *"The definition of Green Accounting in the Health Sector, especially health centers in Lobar, is about the cost of sustainable environmental management, and how health centers manage the environment by health standards. What has been conveyed by the treasurer of each Health center is the same as our opinion."*

Furthermore, the researchers explored several challenges, including the extent to which the health center's financial reports included environmental costs and the impact of the application of Green Accounting on the efficiency of health center operational costs. The treasurer of the Gunung Sari Health Center stated that:

> *"So far, there is none because the treasurer only needs to budget, make payments, and be recorded directly in the book. For the efficiency of the financial statements, the costs of unit costs are included in the financial statements or BKU. There is no special application because it is still one form in the RPK."*

Likewise, a statement from the treasurer of the Suranadi Health Center

> *"There is no challenge, if the Health Center financial report includes the cost of goods and services, and for special policies there is none."*

The same thing with the statement from the treasurer of the Meninting Health Center adding

"*There are no challenges yet, the Health center financial report covers medical and non-medical costs, no special policies are applied".*

This was the statement conveyed by the head of the environmental governance sector of DLHK West Lombok Regency:

"That is the challenge and the extent of the effectiveness of the Health center financial reports in managing the environment. We from DLHK fully submit how the Health center manages its environment, so from the statements of each treasurer about the challenges and effectiveness of financial reports, it is valid for them, if the challenge is to monitor the availability of each Health center."

Although the management of environmental costs at the Health Center has been recognized in the Health center cost budget, the application of Green Accounting specifically has not been fully implemented (Adriyana et al., 2023b; Cintia Wulandari et al., 2021; P. P. Dewi & Edward Narayana, 2020; Nurfadila, 2019). This suggests the need for further development in reporting systems that can separate and highlight environmental costs more effectively (Istanabi et al., 2022; Veronika et al., 2022).

Amount of Medical Waste Generated

Health centers in West Lombok Regency certainly carry out many operational activities that produce waste. One of them is daily operational activities that produce medical waste, and later, the medical waste will be collected at the TPS (Temporary Shelter) of each Health center. There is also solid waste such as syringes, needles, gauze, and other solid waste originating from the ER (Emergency Unit), inpatient rooms, and other rooms in each Health center (Albastiah & Sisdianto, 2020; M. A. Dewi, 2020; Govindan et al., 2022; Mathews & Anderson, 2021; Sinto et al., 2024).

The role of the party responsible for the Health center environment is, of course, vital to ensure that the Health center has met the health standards of the Health Center, as conveyed by each party responsible for the Health center environment, a statement from the person in charge of the environment at Gunung Sari Health center:

"My role as the person responsible for the environment is, of course, as the person in charge of the program for implementing environmental health activities in accordance with the duties and functions and in accordance with the SOP. In addition, of course, it is essential to supervise and monitor the staff. If they are not compliant, it will have an impact on pollution and transmission. Of course, this will have a bad impact if the staff are not obedient and well taken care of."

The party responsible for the environment at the Suranadi Health Center also gave a statement about the role in supervising the health center environment, explaining that:

"Of course, my role is to supervise and monitor the Health center environment, both internal and external environments."

Likewise, the party responsible for the environment at the Meninting Health Center conveyed:

"Our role is to oversee the Health center environment, both from the surrounding environment and staff and employees."

In addition to the role of the party responsible for the environment at the Health Center, the researcher also asked questions about the relationship between the application of

Green Accounting and how important the application of Green Accounting is to the Health Center, the party responsible for the Gunung Sari Health center environment explained that:

"Of course, it is very related and essential. If, for example, there is no budget for medical waste management, it will have an impact on the health center environment."

Likewise, the person in charge of the Suranadi Health Center environment explained that:

"Very related and very important, without the implementation of environmental costs, it will have a huge impact on the Health center environment and the surrounding community."

DLHK responded to the statement from the party responsible for the Health center environment regarding the relationship between the application of Green Accounting and the importance of implementing Green Accounting at the Health center. DLHK explained:

"Yes, that's right. Green Accounting or environmental costs are very related and very important, and we manage the Health center environment utilizing the Health center budget."

The application of Green accounting in health centers is not only important but also highly related to effective environmental management (Katembo et al., 2024; Khovifa & Sokarina, 2024; Nurfadila, 2019). Without the implementation of environmental costing, health centers will face the risk of environmental pollution and public health problems (Messerle et al., 2024; Sinto et al., 2024).

DLHK gave its response about what had been conveyed by those responsible for the Health center environment regarding their role in managing the Health center environment:

"Of course, what has been conveyed by the party responsible for the environment of each Health center regarding their role in managing the Health center environment is in accordance with what should be their responsibility, how they manage the environment, medical and non-medical waste, as well as how they supervise so that the Health center is always good at managing its environment"

Furthermore, the waste generated by several health centers in West Lombok Regency is in the form of hazardous waste, where hazardous waste is classified as solid waste (Butarbutar et al., 2022; Safitri & Sari, 2022; Yenti et al., 2020). The next question was about the amount of medical waste generated by each Health center in one month, as stated by each party responsible for the Health center environment:

"The amount of medical waste generated in one month can be more than 30 kg per month, and our medical waste management is in collaboration with a third party".

From the above statement, it can be seen that health centers in West Lombok Regency play an important role in managing waste generated from daily operational activities. The following is data on the amount of medical waste generated by each health center in the last three months:

Table 1.
Data on the amount of medical waste generated by each health center

Month	Month Amount of Medical Waste			
	Health Center Gunung Sari	Health Center Suranadi	Health Center Meninting	Health Center Sigerongan
September	91, 7 kg	33 kg	60 kg	68 kg
Oktober	92 kg	41 kg	58 kg	92,5 kg

November	92 kg	40 kg	80 kg	95 kg

Source: Bookkeeping of each treasurer and person in charge of the health center environment.

From the results of interviews with parties responsible for environmental management at the Health Center in West Lombok Regency, it appears that the application of Green Accounting is critical in the context of managing the medical waste generated (Rohim & Hardiningsih, 2022; Sadiku et al., 2021; Salsabilla et al., 2024; Sunaningsih et al., 2020). The data collected shows the amount of medical waste generated by each Health center for the last three months, starting from September, October, to November. With the implementation of Green Accounting, Health centers can be more effective in allocating resources for waste management, thus minimizing negative impacts on the environment (Sara et al., 2022; Sultan et al., 2024; Sunaningsih et al., 2020).

Furthermore, the Head of the Environmental Governance Division of DLHK West Lombok Regency gave his opinion on the amount of medical waste generated by each Health center:

> *"The amount of medical waste, yes, if the amount of medical waste produced can be up to more than 30 kg per month, of course, we continue to carry out routine supervision".*

In the context of Hazardous and Toxic (B3) waste, the Health center produced the highest amount of medical waste, namely, the Sigerongan Health Center with 95 kg of medical waste in December. And the lowest amount of medical waste is the Suranadi health center with 33 kg of medical waste in September.

The following is the data on the costs incurred by each health center for medical waste management:

Table 2.
Medical waste management costs of each health center

Month	Medical Waste Management Cost			
	Health Center Gunung Sari	**Health Center Suranadi**	**Health Center Meninting**	**Health Center Sigerongan**
September	Rp.2.292.500	Rp.825.000	Rp.1.500.000	Rp.1.700.000
Oktober	Rp.2.300.000	Rp.1.000.000	Rp.1.450.000	Rp.2.312.500
November	Rp.2.300.000	Rp.1.000.000	Rp.2.000.000	Rp.2.375.000

Source: Bookkeeping of each treasurer and person in charge of the health center environment

From the resulting cost data, it can be seen that each Health center incurs costs for medical waste management, with the highest total medical waste management costs of Rp2,375,000 at Health Center Sigerongan and the lowest medical waste management costs of Rp825,000 at Health Center Suranadi, demonstrating their commitment to managing waste responsibly (Campos et al., 2022). Overall, however, the application of Green Accounting at Health centers serves not only as a tool to record costs but also as an important strategy in broader management to safeguard public health and environmental sustainability (Adriyana et al., 2023b).

Therefore, it can be seen that waste management in West Lombok District health centers requires serious attention from all relevant parties. The implementation of strict procedures and continuous monitoring will greatly help in reducing the negative impact of medical and solid waste on public health and the surrounding environment (Khovifa & Sokarina, 2024).

The following is documentation of the medical waste generated by each health center:



Figure 1.
Medical waste





Figure 2.
Management of Medical Waste to third parties



Figure 3.
Infectious Medical Waste

Thus, from the picture, it has been seen that each health center has managed its respective medical waste, starting from the selection of medical waste, storing in temporary storage to transportation by third parties (Khovifa & Sokarina, 2024; Wahyudi et al., 2022).

Cost of Medical Waste Management

From the data and statements that have been submitted by the party responsible for the Health center environment, DLHK, as the party overseeing medical waste management, confirmed that the Health center collaborates with third parties to manage the environment, following the response from DLHK:

> *"Yes, for the management of medical waste, each health center cooperates with a third party. We continue to supervise if there are things that are not desirable, such as delays in transportation. And if I am not mistaken, the management fee is Rp25,000/1kg."*

Medical Waste Management Efforts

The statement that has been conveyed by each party responsible for the Health center environment regarding efforts in managing the Health center environment received a response from the Head of Environmental Governance of DLHK as follows:

> *"Yes, it is true what has been conveyed by each person in charge of the Health center environment about efforts to maintain the Health center environment, we from DLHK believe and submit how they maintain the Health center environment, of course, our efforts to maintain the Health center environment by supervising, monitoring and imposing sanctions on the Health center."*

Thus the statement that has been conveyed by each party responsible for the Health center environment is confirmed by the West Lombok Regency DLHK regarding efforts in environmental management. This is an important step for the Health Center and DLHK in sustainable environmental management.

Definition and Implementation of Green Accounting

The definition and implementation of Green Accounting at the Health Center as explained by the treasurer of the Health Center Gunung Sari:

> *"The definition of Green Accounting for us is costs that include environmental management and medical waste, which are incorporated into the budget in the RPK."*

Similar statements were also made by the treasurers of Health Center Suranadi and Meninting, confirming that the focus of Green Accounting is not only on recording costs but also their contribution to environmental management.

However, although there is recognition of environmental costs in the Health center cost budget, the application of Green Accounting specifically has not been fully implemented as the treasurer of the Health center Gunung Sari explained that:

"So far, there is none because the treasurer just budgets makes payments, and is immediately recorded in the book."

This suggests the need for further development in the reporting system to separate and highlight environmental costs more effectively, as medical waste management is also a top priority (Cintia Wulandari et al., 2021; Safitri & Sari, 2022; Sunaningsih et al., 2020). Every month, the Health center generates medical waste, which is then managed together with a third party for transportation and final disposal, of course, this shows the Health center's commitment to managing medical waste properly to protect public health and the environment (Govindan et al., 2022; Mujiono, 2022; Mumtaz et al., 2024).

When viewed from research conducted by Smith & Sulaiman (2023) which shows that there are still many health centers in Bima Regency that have not prioritized costs for medical waste management, the application of Green Accounting at the Health Center of West Lombok Regency shows a commitment to managing environmental costs and medical waste. Meanwhile, research conducted by Rospani et al. (2024) is in line with the results of this study, which shows the definition of Green Accounting at Health centers which includes managing costs related to the environment and medical waste.

Challenges and Effectiveness

Challenges in cost and budget reporting are still being faced (Campos et al., 2022; Sinto et al., 2024; Sultan et al., 2024). As mentioned by the treasurers of the Health Center, the current financial reports still cover general costs, and there is no specific policy for environmental costs. For example, the treasurer of Health Center Suranadi stated, *"The financial report covers the cost of goods and services,"* while the treasurer of Health Center Meninting added, *"No specific policy has been implemented yet."* The effectiveness of financial reports was a topic of discussion with the DLHK, stating that *"The challenges and the extent of the effectiveness of the Health Center financial reports for managing the environment still need to be improved."* He suggested that DLHK continue to supervise the availability of waste management facilities in each Health center.

Environmentally responsible parties at Health centers have an important role in supervising and monitoring waste management activities (Yenti et al., 2020, 2023). For example, the environmentally responsible party at Gunung Sari Health Center stated "*My role is to supervise and monitor the health center environment, both internal and external environments*." Likewise, a statement from Health Center Suranadi emphasized that "*My role is to supervise and monitor the Health center environment*". These parties also emphasized how important the application of Green Accounting is in avoiding environmental pollution and disease transmission (Messerle et al., 2024; Sunaningsih et al., 2020). They believe that without proper implementation of environmental costing, PHCs will face great risks to public health and the surrounding environment.

Amount of Medical Waste and Management Efforts

Medical waste is one of the most dangerous types of waste and requires strict management because, in Indonesia, the amount of medical waste continues to increase along with the increase in health facilities, such as hospitals, clinics, and health centers (Butarbutar et al., 2022; Rohim & Hardiningsih, 2022; Weraman, 2024). Based on data from the Ministry of Health of the Republic of Indonesia, it is estimated that every year, medical waste generated by health facilities reaches thousands of tons (Mujiono, 2022; Welliana et al., 2022; Wirawan & Angela, 2024). For example, as stated by the party responsible for the Health center environment and the DLHK West Lombok, the amount of waste produced by each Health center can be more than 30 kg per month, the highest is 95 kg, and the lowest is 33 kg per month. With the amount of medical waste produced, of course, Health centers must be able to manage the environment with medical waste management efforts (Rohim & Hardiningsih, 2022; Safitri & Sari, 2022; Sunaningsih et al., 2020).

As the number of health centers continues to grow and public awareness of health increases, the amount of medical waste is expected to continue to increase, which demands serious attention from the government and health facility managers to ensure that the waste is managed properly so as not to cause negative impacts on the environment and public health (Amanda & Eka, 2020; Deswanto, 2022; Samsiar et al., 2020)

The Health Center in West Lombok Regency has shown a strong commitment to medical waste management by implementing Green Accounting practices. This approach focuses not only on financial aspects but also on environmental sustainability (Rohim & Hardiningsih, 2022; Safitri & Sari, 2022). Through interviews with the person in charge of the environment and the treasurer of the Health center, it was found that they have integrated environmental costs into the operational plan to ensure effective waste management (Barokah et al., 2022; Istanabi et al., 2022).

In an effort to manage liquid waste, some Health centers, such as Health Center Suranadi and Health Center Sigerongan, have successfully treated liquid waste independently. This treatment process is designed in such a way as not to pollute the surrounding ecosystem, showing a real effort to maintain environmental quality (Cintia Wulandari et al., 2021; Humaidi et al., 2023; Sari, 2022).

While efforts in solid waste management, such as used syringes and bandages, are managed through cooperation with third parties who have official licenses from the government (Albastiah & Sisdianto, 2020; Khovifa & Sokarina, 2024; Safitri & Sari, 2022). For example, Gunung Sari Health Center has conducted calculations in the form of bookkeeping regarding the costs incurred for solid waste management.

In addition to internal management, some health centers, such as Health Center Meninting, are active in educating the community about the importance of medical waste management. This step aims to increase public awareness about the importance of maintaining environmental cleanliness and the impact of medical waste (Amanda & Eka, 2020; Safitri & Sari, 2022).

The West Lombok Regency Environmental Agency routinely supervises the medical waste management process at each health center. This activity aims to ensure that all processes run in accordance with applicable regulations, as well as to improve the effectiveness of medical waste management in the region (M. A. Dewi, 2020; Veronika et al., 2022).

Through the steps taken by each health center, ranging from managing waste independently, managing waste with third parties, and actively educating the community on the importance of managing waste, West Lombok Regency shows that medical waste management can be carried out sustainably and responsibly, providing an example for other regions in an effort to protect public health and the environment (Chasbiandani et al., 2019; Smith & Sulaiman, 2023; Yenti et al., 2020).

CONCLUSION

The implementation of Green Accounting in West Lombok District Health Center shows a strong commitment to managing environmental costs and medical waste. Although there are still challenges in financial reporting that need to be developed, such as separating environmental costs from other costs, the Health center has shown its commitment to managing medical waste properly. From the data that has been obtained, it is known that the range of medical waste management costs is Rp2,375,000 at Health Center Sigerongan and Rp825,000 at Health Center Suranadi. This shows efforts to manage medical waste in maintaining public health and the environment. Efforts to manage medical waste through the application of Green Accounting in West Lombok Regency have shown positive results in maintaining environmental sustainability while increasing the operational efficiency of health facilities. Independent liquid waste management, cooperation with third parties for solid waste, and community education are concrete steps that should be appreciated.

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