E-ISSN 2985-7910

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

Comparative Analysis of Environmental Management Accounting at Community Health Centers in the Pandemi Covid-19 Period to Evaluate Performance Environment

Rizki Putri Elisa[1]*, Marhaendra Kusuma[1], Rike Selviasari[1]
[1]Universitas Islam Kadiri Kediri
Jl. Sersan Suharmaji 38, Kota Kediri, Jawa Timur
***Email:** rizkiputrielisa@gmail.com

ABSTRACT

This study aims to analyze differences in the application of environmental management accounting at the Community Health Centers in Kediri Regency and Kediri City, East Java during the Covid-19 pandemic to evaluate environmental performance. This study uses a quantitative descriptive method. Based on the results of the data analysis, the two puskesmas have measured environmental costs but have not yet prepared an environmental cost report. Waste management at the two puskesmas during the Covid-19 pandemic was quite good, this can be seen from the efforts of the two puskesmas in preventing environmental management failure during the Covid-19 pandemic. The environmental performance of the Puskesmas Ngadiluwih is better than that of the Puskesmas Kota Wilayah Selatan, this can be seen from the suitability of the PROPER criteria regarding the completeness of environmental documents. The novelty of this research is to compare the application of environmental management accounting during the Covid-19 pandemic in two puskesmas.

Keywords: environmental costs, environmental performance, puskesmas

INTRODUCTION

Voluntary disclosure of accounting for environmental preservation is called environmental management accounting. Environmental management accounting is the management of environmental and economic performance through the development and implementation of appropriate environmental accounting systems and practices (IFAC, 2014). As has been stated by Harimisa (2018) that "environmental management accounting is an integral part of company management elements, environmental management accounting itself is a process of identifying, collecting estimates, analyzing, reporting, and transmitting information regarding information based on the flow of materials and energy; information based on environmental costs; and other measurable information, formed based on environmental management accounting for decision making for companies." Environmental management accounting contributes to the continuity of a company's business or business in the long term, where environmental management accounting can become a new tool for company managers in increasing profits and environmental performance of companies (Effendi, 2021). Based on this explanation, environmental management accounting is an effective tool for reducing costs and maximizing company profits, as well as minimizing the environmental impact resulting from company activities.

The application of environmental management accounting can effectively assist companies in dealing with environmental problems. Environmentally related costs relate to the monetary information needed to manage environmental performance in terms of costs. According to Hansen, DR and Mowen (2016) Environmental costs are costs incurred because poor environmental quality may occur, which consists of costs incurred for environmental damage prevention activities, environmental detection/monitoring activities, waste treatment activities, and environmental damage recovery activities. Environmental costs can be classified into four categories viz (Hansen, DR and Mowen, 2016) Environmental Prevention Costs, Environmental Detection Costs, Environmental Internal Failure Costs, Environmental External Failure Costs. Information regarding environmental costs obtained can increase management's awareness of environmental issues, so that management can make business decisions related to environmental impact management to improve environmental performance.

Environmental performance is a measurable result of the environmental management system, which is related to the control of environmental aspects. According to Clarkson (in Adyaksana & Pronosokodewo, 2020) 'Environmental performance is a measure that shows the level of concern of a company in protecting the surrounding environment.' The achievement of a company to reduce and overcome environmental damage caused by operational activities is very important. Measurement of a company's environmental performance can be seen from the Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan (PROPER) issued by the Kementerian Lingkungan Hidup dan Kehutanan (KLHK). The basis for the assessment used by PROPER is environmental regulations relating to environmental document requirements and reporting, water pollution control, air pollution control, seawater pollution waste management, and potential land damage.

Disclosure of environmental costs and environmental performance is a positive signal that can increase motivation for companies to disclose information about the environment. This is due to the level of environmental performance indicated by the PROPER rating which can be evidence of the successful application of the principles of

sustainable development. Previous research byIndrawati & Intan Saputra Rini (2018), stated that it is important for companies to make a special budget report related to environmental costs so that they can find out how far the waste management that has been carried out is in accordance with the plans that have been previously budgeted.Limitations of conventional management accounting systems can make it difficult to effectively collect and evaluate environmental-related data.

Not only industrial companies can affect the quality of the environment, but social businesses are actually capable of producing waste from their operational activities which has the potential to pollute the environment. One of the social enterprises that produces waste is the health center. Puskesmas is a health service facility that organizes community health efforts and individual health efforts at the first level, by prioritizing promotive and preventive efforts in their working area (Kemenkes, 2021). Puskesmas is the leading health service facility in the implementation of basic health services at the community level. Therefore, environmental management accounting is needed to calculate the cost of waste management in order to evaluate environmental performance. The application of environmental management accounting can provide an overview of environmental costs and their treatment in financial reports to evaluate environmental performance. According to Megananda (2019) differences in the application of environmental management accounting arise because there are differences in the application of standards and management policies so that the level of compliance with accounting standards is applied. Based on these conditions, the researcher is interested in comparing environmental management accounting at two National Health Centers in different areas as an update.

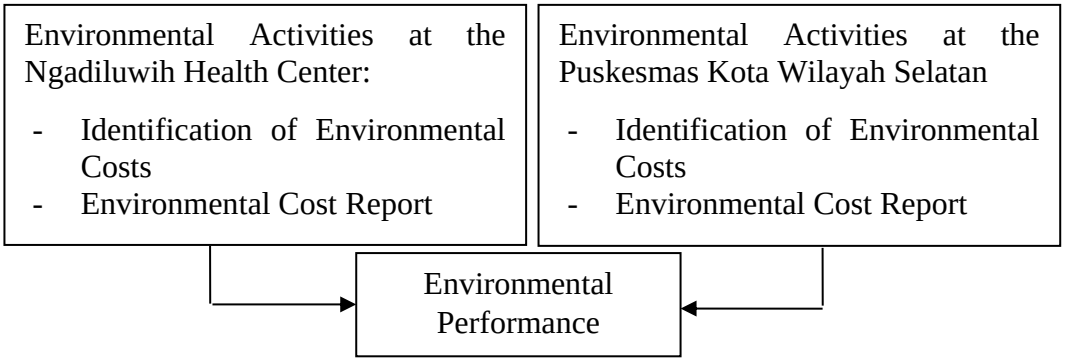

Figure 1. Theoretical Framework

Source: Data processed by researchers, 2022

METHOD

The scope of this study discusses a comparative analysis of environmental management accounting at the Puskesmas Ngadiluwih and the Puskesmas Kota Wilayah Selatan during the Covid-19 pandemic. The data used for this research is in the form of information about the types of waste and procedures for processing them and environmental cost reports for a period of 1 year during the Covid-19 pandemic, namely in 2021. The type of research used is research with a descriptive approach. Descriptive research is research that describes the characteristics of an individual, condition, symptoms or certain groups as they are (Saat, 2020). Data is a source of information obtained by the author through the research

activities carried out. The data obtained will later be processed so that it becomes new information that can be utilized by readers. In this study, the data source used was primary data. The process of obtaining primary data that was carried out in this study was by conducting interviews with parts related to the research object by means of direct interviews to obtain the data needed by researchers. The primary data needed is the profile of the health center, the flow of waste management, and the environmental cost report.

The analysis used in this research is descriptive analysis technique. Descriptive analysis is an analytical technique that functions to describe or give an overview of the object under study through sample or population data as it is without conducting analysis and making general conclusions (Sugiyono, 2015). The stage of research analysis carried out by researchers is to collect data related to environmental activities and environmental costs. Data collection was carried out by conducting interviews regarding environmental activities and information regarding environmental costs for research objects. The data that has been collected is processed and then studied interactively. After that identification related to environmental costs. Perform environmental cost calculations and prepare or present environmental cost reports. Then an evaluation is carried out related to environmental performance. From these results the researcher compared the results of the environmental cost reports at the Puskesmas Ngadiluwih and the Puskesmas Kota Wilayah Selatan.

RESULT AND DISCUSSION

Waste Management

Health service activities provided by puskesmas to the community always produce waste. The waste generated by the puskesmas must be treated before it is finally discharged into the environment. Puskesmas waste is all waste generated from puskesmas activities in solid, liquid and gas forms. Based on research conducted by the Puskesmas Ngadiluwih and the Puskesmas Kota Wilayah Selatan, they have differences and similarities in identifying the waste produced. The difference arises because the two puskesmas have differences in waste management.

The waste generated by the Puskesmas Ngadiluwih consists of liquid waste and solid waste. Liquid waste consists of medical waste and non-medical waste. Medical liquid waste and non-medical liquid waste come from all service rooms, canteens, kitchens and patient care rooms. The process of managing liquid waste is by flowing the liquid with a gravity system through the Wastewater Disposal Channel (SPAL) to the Wastewater Treatment Plant (IPAL). The Puskesmas Ngadiluwih uses a monitoring pond filled with fish to test the quality of wastewater before it is discharged into water bodies. This stage can determine whether the liquid waste is no longer harmful to the environment by the presence of fish in the monitoring pond, so it can be seen that the wastewater is safe to be discharged into infiltration wells so that it has no impact on the environment.

Solid waste management is an action taken on solid waste starting from collection, storage, transportation, management, and destruction. All types of solid waste in each room at the Puskesmas Ngadiluwih are collected and then separated according to the type of waste and then labeled to differentiate them. The types of solid waste generated by the Puskesmas Ngadiluwih consist of medical solid waste and non-medical solid waste. Medical solid waste generated by the Puskesmas Ngadiluwih consists of infectious waste, pathological waste and pharmaceutical waste sharps. Non-medical waste generated from puskesmas activities comes from kitchens, offices, parks, yards that are not related to medical activities. The

procedure for storing solid waste at the Puskesmas Ngadiluwih is managed in a temporary shelter (TPS),

The type of waste generated by the Puskesmas Kota Wilayah Selatan consists of gas waste, water waste, and solid waste. The gas waste produced by the Puskesmas Kota Wilayah Selatan is from exhaust emissions from the generator chimney. The gas waste produced by the Puskesmas Kota Wilayah Selatan is immediately disposed of into the environment without going through the management process because the smoke released does not have a negative impact on the environment. The liquid waste produced by the Puskesmas Kota Wilayah Selatan consists of draining water from bathrooms and sinks in the action room and laboratory room. Liquid waste management is carried out through in the control tub and sump it tub. In the reactor tube, it was found that at the outlet there was an indicator pond filled with fish. The pond is filled with fish and water that has been managed.

The solid waste generated by the Puskesmas Kota Wilayah Selatan consists of B3 waste and domestic waste. B3 waste consists of infectious waste and non-infectious waste which are stored in cartons and then collected at the B3 TPS which is then further managed by a licensed third party. Domestic solid waste consists of organic waste and inorganic waste. Organic waste is managed on a composter machine provided by the City of Kediri Environment Agency. Inorganic domestic solid waste is disposed of at the Ngronggo TPS. Disposal of domestic solid waste is carried out every day by a cleaning service which is subject to a monthly retribution fee.

Identification of Environmental Costs

Identification and determination of waste costs is very important for preparing environmental financial reports which will later be used to evaluate the environmental performance of puskesmas. Identification and classification of environmental costs at the Puskesmas Ngadiluwih are as follows:

1. Environmental Prevention Costs
   Prevention costs that arise from waste management activities, namely, the cost of B3 waste containers and the cost of tools and cleaning materials
2. Environmental Internal Failure Costs
   Costs that arise from activities carried out because sewage and waste have been produced but have not been disposed of, these costs are incurred to remove and treat waste and waste when it is produced with the aim of ensuring that the waste and waste produced is not discharged into the external environment or to reduce the level of waste that is produced. managed to comply with applicable standards. Costs that include the cost of internal environmental failure are the cost of electricity from , maintenance costs, water channel maintenance costs, fuel costs, domestic waste retribution fees, non-medical waste costs, medical waste destruction costs and B3.

The results of the identification and classification of environmental costs at the Puskesmas Ngadiluwih, Kediri Regency are presented in the identification of environmental costs reports for the 2021 period.

Table 1. Puskesmas Ngadiluwih Identification of Environmental Cost Reports Year 2021

Information	Cost
Cost of B3 waste containers	RP 2.130.000,-
Cost of tools and cleaning materials	RP 22.684.000,-
IPAL electricity costs	RP 1.200.000,-
maintenance costs	RP 986.000,-
Drainage maintenance costs	RP 3.056.000,-

Incinerator fuel costs	RP 1.015.200,-
Domestic waste retribution fee	RP 1.796.600,-
Non-medical waste costs	RP 1.320.000,-
Cost of medical and B3 waste	RP 6.850.800,-

Source: Data processed

Identification and classification of environmental costs at the Puskesmas Kota Wilayah Selatan are as follows:

1. Environmental Prevention Costs
   Prevention costs arising from waste management activities are the cost of tools and cleaning materials
2. Environmental Internal Failure Costs
   The costs included in the cost of internal failure at the Puskesmas Kota Wilayah Selatan are the cost of electricity from the , the cost of cleaning services, the cost of medical and B3 waste processing services, and the cost of non-medical waste

The results of the identification and classification of environmental costs at the Puskesmas Kota Wilayah Selatan, Kediri Cityare presented in the identification of environmental costs reports for the 2021 period.

Table 2. Puskesmas Kota Wilayah Selatan Identification of Environmental Cost Reports Year 2021

Information	Cost
Cost of tools and cleaning materials	RP 7.807.500,-
IPAL electricity costs	RP 1.380.000,-
Cost of cleaning services	RP 4.970.000,-
Domestic waste retribution fee	RP 360.000,-
Cost of medical and B3 waste	RP 11.742.500,-

Source: Data processed

Environmental Cost Report

The step taken after identifying and classifying environmental costs is preparing an environmental cost report. The data used in preparing the environmental cost report is using data related to environmental costs in 2021. The environmental cost report that has been prepared informs the total environmental costs per category, the percentage of environmental costs per category to operational costs, and the total environmental costs.

The following is a report on environmental costs at the Puskesmas Ngadiluwih, Kediri Regency in 2021:

Table 3. Puskesmas Ngadiluwih Environmental Cost Report For the Year Ending December 2021

		Environmental Costs		Percentage of Operational Costs
1.	Cost of Environmental Prevention			
	1.a Cost of B3 waste containers	Rp 2.130.000,-		
	1.b Cost of tools and cleaning materials	Rp 22.684.000,-	Rp 24.814.000,-	0.79%
2.	Environmental Detection Fee			
	* -			

3.	Environmental Internal Failure Costs			
	3.a IPAL electricity costs	Rp 1.200.000,-		
	3.b maintenance costs	Rp 986.000,-		
	3.c Drainage maintenance costs	Rp 3.056.000,-		
	3.d Incinerator fuel costs	Rp 1.015.200,-		
	3.e Domestic waste retribution fee	Rp 1.796.600,-		
	3.f Non-medical waste costs	Rp 1.320.000,-		
	3.g Cost of medical and B3 waste	Rp 6.850.800,-	RP 16.224.600,-	0.52%
4.	Environmental External Failure Costs			
	-			
Total Environmental Costs			**Rp 41.038.600,-**	**1.31%**
Total Operating Costs			**Rp 3.128.410.035,-**	

Source: Data processed

* Lab tests on clean water will not be carried out in 2020-2021 due to the pandemic.
Information :

a. Operational costs = Rp 3.128.410.034,54,-
b. Cost of Environmental Prevention $=\frac{\text{Rp } 24.814.000}{3.128.410.034}$ x 100% =0.79%
c. Environmental Internal Failure Cost $=\frac{\text{Rp } 16.224.600}{3.128.410.034}$ x 100% =0.52%

Of the total environmental costs of the Puskesmas Ngadiluwih, it is known that the largest contribution is in environmental prevention costs of Rp 24.814.000, - or 0.79% while the smallest contribution costs are in environmental internal failure costs of Rp16.224.600, - or 0.52% of the total operational costs. The cost of detection is unknown because the Puskesmas Ngadiluwih will not carry out quality tests on clean water and waste in 2021, this is because the cost of allocating water quality checks is allocated for the cost of handling Covid-19. The external failure costs are unknown because there are no operational activities at the Puskesmas Ngadiluwih that damage the environment.

The following is a report on environmental costs at the Puskesmas Kota Wilayah Selatan, Kediri City in 2021:

Table 4. Puskesmas Kota Wilayah Selatan Environmental Cost Report For the Year Ending December 2021

		Environmental Costs		Percentage of Operational Costs
1.	Cost of Environmental Prevention			
	1.a Cost of tools and cleaning materials	Rp 7.807.500,-	Rp 7.807.500,-	0.13%
2.	Environmental Detection Fee			
	-			
3.	Environmental Internal Failure Costs			
	3.a IPAL electricity costs	Rp 1.380.000,-		
	3.b Cost of cleaning services	Rp 4.970.000,-		
	3.c Non-medical waste costs	Rp 360.000,-		
	3.d Cost of medical and B3 waste	Rp 11.742.500,-	Rp 18.452.500,-	0.31%
4.	Environmental External Failure Costs			
	-			
Total Environmental Costs			**Rp 26.260.000,-**	**0.44%**
Total Operating Costs			**Rp 6.007.818.225,-**	

Source: Data processed

Information :

a. Operational costs = RP 6.007.818.225,-
b. Cost of Environmental Prevention $=\frac{\text{Rp } 7.807.500}{6.007.818.225}$ x 100% =0.13%
c. Environmental Internal Failure Cost $=\frac{\text{Rp } 18.452.500}{6.007.818.225}$ x 100% =0.31%

Of the total environmental costs of the Puskesmas Kota Wilayah Selatan, it is known that the largest contribution is found in internal failure costs of RP 18.452.500 or 0.31% of the total operational costs, while the smallest contribution costs are in environmental prevention costs of Rp 7.807.500. - or 0.13% of total operational costs. The cost of detection is not known because the Puskesmas Kota Wilayah Selatan has not carried out a quality test on waste water management. The cost of external failure is not known because there are no operational activities in the Puskesmas Kota Wilayah Selatan that damage the environment.

PROPER Assessment Criteria

Environmental performance is a measurable result of the environmental management system, which is related to the control of its environmental aspects. The measurement of a company's environmental performance is carried out through the Kementerian Lingkungan Hidup dan Kehutanan(KLHK) by establishing a Program Penilaian Peringkat Kinerja Perusahaan dalam Pengelolaan Lingkungan (PROPER) which aims to improve environmental management performance in accordance with laws and regulations. PROPER is the embodiment of transparency in environmental management. The application of this instrument is an attempt by the State Ministry for the Environment to apply some of the principles of good governance in environmental management. Performance measurement is the result of a systematic assessment and is based on a group of activity performance indicators in the form of input indicators, outputs, results, benefits and impacts. This

assessment is inseparable from the process of input processing activities where output occurs or evaluation of the process of processing activities. Basis of assessment used by PROPER:

Table 5. PROPER Assessment Criteria

No	PROPER Assessment Criteria	Puskesmas Ngadiluwih Kediri Regency	Puskesmas Kota Wilayah Selatan Kediri City
1.	Environmental document requirements and reporting	√	√
2.	Water pollution control (Clean water lab test)	-*	-
3.	Air pollution control (genset smoke does not exceed the specified quality standards)	-	-
4.	Waste management (B3 waste management with third parties)	√	√
5.	Sea water pollution (Only used for activities close to the sea)	-	-
6.	Potential land damage (Only used for mining activities)	-	-

Source: Processed by researchers

* The Puskesmas Ngadiluwih did not carry out lab tests on clean water in 2020-2021 due to the pandemic period.

The function of the table above is to determine the level of achievement of the puskesmas on environmental quality based on the PROPER assessment criteria. The environmental documents at the Puskesmas Ngadiluwih are in the form of a UKL/UPL report, while the Puskesmas Kota Wilayah Selatan uses an Surat Pernyataan Pengelolaan Lingkungan (SPPL). The two puskesmas have similarities in the management of B3 waste with further management in collaboration with third parties.

DISCUSSION

Comparison of Environmental Management Accounting at Health Centers

The results of the identification of environmental costs at the Puskesmas Ngadiluwih and the Puskesmas Kota Wilayah Selatan show significant similarities and differences. There are similarities in the identification of environmental prevention costs at the Puskesmas Ngadiluwih and the Puskesmas Kota Wilayah Selatan, namely the cost of cleaning tools and materials. The cost of environmental prevention at the Puskesmas Ngadiluwih is greater than that of the Puskesmas Kota Wilayah Selatan, namely Rp 24.814.000 and Rp 7.807.500, - or 0.79% and 0.13% of operational costs.

These two puskesmas also have similarities in unknown detection activities, this is due to the absence of implementation of wastewater quality tests in 2021 at the two puskesmas. Even so, the puskesmas has carried out prevention by having a monitoring pool. So far with the monitoring pond there are no problems with water quality. This is indicated by the condition of the fish in the monitoring pond that are still alive. In addition, the Puskesmas Ngadiluwih and the Puskesmas Kota Wilayah Selatan have similarities in external environmental failure activities that are not detected. This shows that the two puskesmas have awareness of the importance of maintaining environmental quality so that they are able to properly handle waste generated from operational activities.

Identification of internal failure costs has similarities to the cost of electricity used as the driving force forthe cost of non-medical waste as well as the cost of medical and B3 waste. Internal failure costs at the Puskesmas Kota Wilayah Selatan are greater than the Puskesmas Ngadiluwih, namely Rp 18.452.500 and Rp 16.224.500. 0.52% and 0.31%, this is influenced by the larger operational costs of the Puskesmas Kota Wilayah Selatan. The amount of internal failure costs is one of the efforts of the puskesmas to minimize the amount of waste disposed of into the environment.

Of the total environmental costs at the Puskesmas Ngadiluwih, the largest contribution is in environmental prevention costs among the four categories of environmental costs. These costs amount to Rp 24.814.000,- or 0.79% of the total operational costs. These costs show that the puskesmas is able to prevent the production of waste and waste generated from its operational activities to ensure that the waste and waste produced is not disposed of into the outside environment thereby reducing the level of waste disposed of. While the results of the total environmental costs at the Puskesmas Kota Wilayah Selatan, the total cost of environmental internal failure is the largest environmental cost category among the four environmental cost categories. This cost indicates that the health center has been able to provide accountability to the environment by managing the waste generated so as to reduce the level of waste disposed of so that the amount does not exceed environmental standards. From the analysis that has been done, the application of environmental management accounting is quite effective by applying an environmental cost report that has never been made by the puskesmas. This can be seen from the efforts of the two puskesmas in preventing large failures.

Environmental Performance Evaluation

Data on the percentage of environmental costs incurred show that the Puskesmas Ngadiluwih has budgeted environmental costs of 1.31%, which is equivalent to Rp 41.038.600,- while the Puskesmas Kota Wilayah Selatan is 0.44% or equivalent to Rp 26.260.000,-. This is a form of responsibility carried out by the puskesmas for handling the surrounding environment, even though the environmental cost report has not been presented in detail in the annual report, however, the presence of the budget indicates that pollution handling has been carried out. Apart from that, there is also a conformity of the PROPER assessment criteria in the form of environmental documents and compliance with the management of B3 competitions carried out by the puskesmas.

IMPLICATIONS

The limitation in this study is in accessing environmental cost information on research objects. This happens because the environmental cost items reported in the 2021 financial statements are the total budgeted costs each year. In addition, some environmental management activities are still carried out by third parties, so that researchers experience difficulties in finding information regarding the details of these environmental costs. Given that only a few research locations were selected, so the results of the study cannot be generalized, it is possible that there are differences from other research locations. From these limitations, future researchers are expected to be able to dig deeper into environmental costs so that the results are more accurate and future researchers are expected to be able to choose different research locations to be used as new research.

Suggestions for management that puskesmas management should evaluate on an ongoing basis activities related to the environment by reporting environmental costs. This

can be used to monitor the effectiveness of environmental cost management so that it can be used as an evaluation in the future so that environmental quality becomes better. In addition, the management of the puskesmas needs to conduct tests on the quality of wastewater twice a year in accordance with government regulations. This can be used as an anticipation of problems with environmental failure due to operational activities carried out. Puskesmas management needs to improve and maintain its commitment to the environment through good environmental management accounting to reduce the environmental impact it causes, so that it can foster a good image of the puskesmas as a health service owned by the local government.

CONCLUSION

The results of the analysis carried out by reporting on environmental costs at the Puskesmas Ngadiluwih in 2021 amounted to Rp41.038.600,-. Meanwhile, the environmental cost report at the Puskesmas Kota Wilayah Selatan in 2021 is Rp 26.260.000.- when compared to operational costs of Rp 6.007.818225,- then the contribution to environmental costs is 0.44%. Based on the results of data analysis, the two puskesmas have not implemented environmental fees. Waste management and evaluation of environmental performance at the Puskesmas Ngadiluwih and the Puskesmas Kota Wilayah Selatan during the Covid-19 pandemic were quite good, this can be seen from the efforts of the two puskesmas in preventing failures in managing the environment during the Covid-19 pandemic and the suitability of PROPER criteria. However, there are differences in the requirements for environmental documents and their reporting because the two puskesmas have different management policies.

REFERENCES

Adyaksana, R. I., & Pronosokodewo, B. G. (2020). Apakah Kinerja Lingkungan dan Biaya Lingkungan Berpengaruh Terhadap Pengungkapan Informasi Lingkungan ? Does Environmental Performance and Environmental Cost Affect on Environmental Information Disclosure ? *InFestasi: Jurnal Bisnis Dan InFestasi (2020)*, *16*(2), 157–165.

Effendi, B. (2021). *Pengaruh Penerapan Akuntansi Manajemen Lingkungan Terhadap Nilai Perusahaan di Indonesia*. *5*, 72–82.

Hansen,D.R. dan Mowen, M. . (2016). *Akuntansi Manajerial (jilid 2)* (8th ed.). Jakarta: Salemba Empat.

Harimisa, S. R., Nangoi, G. B., & Runtu, T. (2018). Analisis Penerapan Akuntansi Manajemen Lingkungan Pada Ud. Santoso Di Manado. *Going Concern : Jurnal Riset Akuntansi*, *13*(02), 300–311. https://doi.org/10.32400/gc.13.02.19376.2018

IFAC. (2014). Environmental management accounting. In *Interanational Federation of Accountants* (Issue August). https://doi.org/10.4018/978-1-4666-6635-1.ch016

Indrawati, N. M., & Intan Saputra Rini, I. G. A. (2018). Analisis Penerapan Akuntansi Lingkungan Pada Badan Rumah Sakit Umum Daerah (Brsud) Tabanan. *KRISNA: Kumpulan Riset Akuntansi*, *9*(2), 85. https://doi.org/10.22225/kr.9.2.480.85-95

Kemenkes. (2021). Profil Kesehatan Indonesia 2020. In *Kemenkes*. Kementrian Kesehatan Republik Indonesia. https://doi.org/10.1524/itit.2006.48.1.6

Kusuma, M. (2016). Studi Tentang Beban Pokok Produksi, Pengaruhnya Terhadap Kemandirian Pendanaan Perusahaan Rokok Go Public Di Indonesia. *Jurnal Akuntansi*

Dan Ekonomi JAE, *1*(1), 9–25.

Kusuma, M. (2017). Konstribusi informasi akuntansi biaya dalam meningkatkan nilai perusahaan dan tanggung jawab kepada stakeholder pada perusahaan manufaktur semen di Indonesia. *Ekuilibrium*, *12*(2), 102–118. http://journal.umpo.ac.id/index.php/ekuilibrium/article/view/673/555

Kusuma, M. (2020a). Relevance Value of Comprehensive Income and Operating Cash Flows with Income Attribution and Other Comprehensive Income as A Moderated Variables: Evidence from Indonesia. *The 2 Nd Doctoral Colloquium on Business and Economics Program Doktor Ilmu Ekonomi Universitas Sebelas Maret Surakarta*.

Kusuma, M. (2021a). Measurement of Return on Asset (ROA) based on Comprehensive Income and its Ability to Predict Investment Returns: an Empirical Evidence on Go Public Companies in Indonesia before and during the Covid-19 Pandemic. *Ekuilibrium : Jurnal Ilmiah Bidang Ilmu Ekonomi*, *16*(1), 94. https://doi.org/10.24269/ekuilibrium.v16i1.3238

Kusuma, M. (2021b). Modification of Profitability Measures with Comprehensive Income and Reclassification of Other Comprehensive Income as A Mediation of Effects Asset Utilization on Firm Value. *Jurnal Keuangan Dan Perbankan*, *25*(4), 855–879. https://doi.org/10.26905/jkdp.v25i4.6132

Kusuma, M. (2023). Masih Relevankah Penyajian Atribusi Laba dan Ekuitas Kepentingan Non Pengendali Pada Laporan Keuangan? *Jurnal Riset Akuntansi Dan Bisnis*, *9*(1). https://jurnal.plb.ac.id/index.php/JRAK

Kusuma, M. (2020b). Penghasilan komprehensif lain dan prediksi arus kas masa depan : Bukti dari Indonesia. *Seminar Nasional SENIMA Ke 5 Universitas Negeri Surabaya*, *Senima 5*, 815–832. http://bit.ly/ProsidingSenima5

Kusuma, M., Assih, P., & Zuhroh, D. (2021). Pengukuran Kinerja Keuangan : Return on Equity (ROE) Dengan Atribusi Ekuitas. *Jurnal Ilmiah Manajemen Dan Bisnis*, *22*(2), 223–244. https://doi.org/10.30596/jimb.v22i2.7935

Kusuma, M., Chandrarin, G., Cahyaningsih, D. S., & Lisetyati, E. (2021). Reclassification of Others Comprehensive Income, Earnings Management, and Earnings Quality : Evidence From Indonesia. *The 16th Asia-Pacific Management Accounting Association 2021 Annual Conference (APMAA 2021) Universitas Trisakti Jakarta Dan Universitas Udayana Bali*.

Kusuma, M., Chandrarin, G., Cahyaningsih, D. S., & Lisetyati, E. (2022). Reclassification of Others Comprehensive Income, Earnings Management, and Earnings Quality : Evidence From Indonesia. *Asia-Pacific Management Accounting Journal*, *17*(3). https://apmaj.uitm.edu.my/index.php/current/20-cv17n3/165-av17n3-8

Kusuma, M., & Qowi, M. (2022). Apakah Penyajian Reklasifikasi Dapat Mempersempit Penggunaan OCI Untuk Creative Accounting : Manajemen Laba dan Perataan Laba? *Konferensi Regional Akuntansi (KRA) Ke IX*, *9*.

Kusuma, M., & Rahayu, P. (2022). Can Others Comprehensive Income Be Used For Tax Avoidance? *Jurnal Akuntansi Dan Keuangan (JAK)*, *24*(2), 68–79. https://jurnalakuntansi.petra.ac.id/

Kusuma, M., Zuhroh, D., Assih, P., & Chandrarin, G. (2021). The Effect of Net Income and Other Comprehensive Income on Future's Comprehensive Income With Attribution of Comprehensive Income as Moderating Variable. *International Journal of Financial Research*, *12*(3), 205–219.

Murdiyanto, E., & Kusuma, M. (2022). Moderasi Leverage dalam Pengaruh Ukuran Bank dan Aset Keuangan Terhadap Kinerja Keuangan Komprehensif BPR Konvensional dan BPR Syariah Se-Kediri Raya. *Jurnal Ekonika : Jurnal Ekonomi Universitas Kadiri*, *7*(2). http://ojs.unik-kediri.ac.id/index.php/ekonika/index

Robik, K., Naruli, A., & Kusuma, M. (2021). Moderasi Kualitas Audit Dalam Pengaruh Manajemen Laba Terhadap Kualitas Laba Komprehensif. *Jurnal Cendekia Akuntansi*, *2*(2), 27–46.

Megananda, C. (2019). Perlakuan Akuntansi atas Biaya Lingkungan pada RS Perkebunan dan RSUD Balung di Kabupaten Jember: Pendekatan Observasional. *Jurnal Ekonomi Akuntansi Dan Manajemen*, *18*(1), 22. https://doi.org/10.19184/jeam.v18i1.17030

Saat, S. (2020). *Pengantar Metodologi Penelitian* ((2) ed.). Gowa: Pusaka Almaida.

Sugiyono. (2015). *Statistika untuk Penelitian* (26th ed.). Bandung: Alfabeta.