Green Accounting Implementation in the Healthcare Sector: A Tri Hita Karana Perspective

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Abstract. Sustainability issues in healthcare facilities have become increasingly urgent alongside growing attention to environmental, social, and governance (ESG) practices. Health clinics not only produce medical impacts but also generate environmental consequences through medical waste management, energy consumption, and disposable material usage, while the resulting environmental costs are frequently embedded in general operational expenses without adequate classification. This study aims to analyse the application of green accounting at Asta Medical Clinic using the *Tri Hita Karana* philosophy as an evaluation framework rooted in Balinese local wisdom. A descriptive qualitative approach with a case study method was employed through semi-structured interviews, direct observation, and documentation analysis. The analysis encompasses the identification, recognition, measurement, presentation, and disclosure of environmental costs, evaluated through three dimensions of *Tri Hita Karana* such as *parahyangan* (organizational ethics and spirituality), *palemahan* (environmental management), and *pawongan* (social responsibility). The findings reveal that the clinic has implemented green accounting, although environmental costs remain undifferentiated within general operational expenses without specific classification. The *Tri Hita Karana* values have been applied in the clinic operations, reflected in the *parahyangan* dimension through the organization's moral and ethical commitment in healthcare services, the *palemahan* dimension through medical waste management practices and resource efficiency, and the *pawongan* dimension through social responsibility toward healthcare workers, patients, and the surrounding community. Key barriers identified include the absence of a structured environmental cost recording system and the lack of explicit internal policies that separately classify environmental costs.

Keywords: Environmental Costs, Green Accounting, Medical Sector, Sustainability, Tri Hita Karana

1 Introduction

Sustainability issues have become a major concern across various sectors, including the healthcare sector. Healthcare facilities such as clinics not only provide medical services but also generate environmental impacts through their operational activities, such as medical and non-medical waste, electricity and water consumption, and the use of

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disposable medical materials (Sumiari et al., 2025; Wardana & Fitriyah, 2024). The lack of clarity in identifying environmental costs has the potential to cause operational inefficiency, increased environmental risk, and weak accountability for the resulting ecological impacts.

Green accounting has emerged as an accounting approach that emphasizes the importance of identifying, recognizing, measuring, presenting, and disclosing environmental costs. The application of green accounting enables organizations to understand environmental impacts more comprehensively, improve cost efficiency, strengthen transparency, and support sustainability practices (Dunakhir et al., 2024; Putri, 2024; Sumiari et al., 2025). However, green accounting practices in the healthcare sector, particularly in primary healthcare facilities such as clinics, remain relatively limited. Most previous studies have focused on the manufacturing sector and large corporations, generally examining relationships between variables such as the effect of green accounting on financial performance, while in-depth implementation studies in the healthcare services sector remain scarce.

The context of Balinese local wisdom reinforces the urgency of this research. The concept of *Tri Hita Karana* (THK) emphasizes harmonious relationships between humans and God (*parahyangan*), humans and nature (*palemahan*), and humans and their fellow beings (*pawongan*) (Bagiada & Darmayasa, 2015; Darmayasa et al., 2024; Putri et al., 2024; Sukarta et al., 2026). The *palemahan* dimension aligns with ecological responsibility, *pawongan* relates to social responsibility, and *parahyangan* reflects the organization's ethics and spiritual commitment. Integrating the *Tri Hita Karana* perspective into green accounting research allows for a more contextual evaluation that combines technical accounting aspects with local cultural values.

Based on the foregoing discussion, this study is formulated to address two research questions: (1) how is green accounting implemented in a healthcare clinic through the Tri Hita Karana approach (*parahyangan, pawongan, and palemahan*)? and (2) what barriers are encountered in implementing green accounting at the clinic? This study aims to develop an in depth understanding of green accounting practices and environmental management within clinic activities as integrated with *Tri Hita Karana*, as well as to formulate implementable recommendations for clinic management. *Tri Hita Karana* has previously been integrated with green accounting in the context of environmental cost disclosure (Kusumawati et al., 2023), and sustainable village economic development (Sukarta et al., 2026). Neither study addresses healthcare, a sector where environmental costs are inseparable from clinical and patient-safety obligations, and where the *palemahan* dimension operates under healthcare-specific regulation such as B3 (hazardous and toxic waste) management under Ministry of Health Regulation No. 18 of 2020. This study extends the integration of *Tri Hita Karana* and green accounting into this regulatory and clinical context that prior applications of the framework have not reached.

2 Methodology

This study employs a descriptive qualitative approach with a case study method to gain an in-depth understanding of environmental cost management practices and the

implementation of green accounting within the clinic's operational activities (Creswell & Creswell, 2017; Hannes et al., 2022). The object of this research is Asta Medical Clinic, a primary healthcare facility operating in Bali that provides general outpatient services, minor medical procedures, and other supporting health services.

The research data consist of primary data obtained through semi-structured interviews and direct observation, as well as secondary data in the form of financial reports, operational reports, waste management records, and internal clinic policy documents related to environmental management (Ahrens, 2022; Tavory, 2020). Informants were selected using a purposive sampling technique, targeting individuals with knowledge, experience, and direct involvement in the clinic's operations and environmental cost management, as presented in Table 1.

Table 1. Research Informants

Informant	Role	Question Focus
Clinic Director	Environmental management policy and strategy	How does the clinic's policy manage environmental costs and apply the principles of Tri Hita Karana in its operations?
Finance/Administration Staff	Accounting treatment of environmental costs	How are environmental costs identified, recognized, measured, presented, and disclosed at the clinic?
Healthcare Workers (Doctors/Nurses)	Operational practices and social responsibility	How does collaboration among staff support responsible environmental practices?

Data collection continued until thematic saturation was reached, marked by recurring themes across informants and no substantially new information in the final interviews. Researcher reflexivity was maintained by acknowledging the researchers' position as external to the clinic's daily operations, and through peer debriefing and member checking to ensure findings reflected informants' perspectives rather than researchers' preconceptions.

Qualitative data analysis was conducted through three main stages (Santos et al., 2020). First, data reduction, which involves grouping the data obtained according to the research focus on green accounting implementation through the *Tri Hita Karana* approach. Second, data presentation in the form of descriptive narratives and tables to facilitate understanding and reveal patterns of relationships between data. Third, conclusion drawing/verification through interpretation with triangulation across data sources (interviews, documents, and observation).

Substantively, the analysis addresses five components of green accounting such as identification, recognition, measurement, presentation, and disclosure of environmental costs which are then evaluated through three dimensions of *Tri Hita Karana*: *palemahan* (environmental management practices such as medical waste, energy

efficiency, and resource utilization), *pawongan* (social relationships among healthcare workers, patients, and the community in supporting responsible environmental practices), and *parahyangan* (the organization's ethical values and spiritual commitment to environmental responsibility). The results of both analyses are then compared to identify gaps and opportunities for improvement, which are subsequently formulated into implementable recommendations (Gioia, 2020; Hannes et al., 2022).

3 Result and Discussion

3.1 Result

Implementation of Green Accounting at Asta Medical Clinic. The research findings show that Asta Medical Clinic has implemented green accounting in its operational activities, although not yet in a formal and structured manner. The environmental costs incurred remain mixed within general cost components without specific classification. The findings for each of the five green accounting components are described as follows. *Sample Heading (Forth Level).* The contribution should contain no more than four levels of headings. The following Table 1 gives a summary of all heading levels.

Identification. Environmental costs arising from the clinic's operations were identified into four main categories: (1) medical waste management costs, covering the transportation and treatment of infectious waste, pharmaceutical waste, and sharps waste handed over to a licensed third party; (2) energy consumption costs for medical equipment, lighting, and air-conditioning systems; (3) water consumption costs for sterilization, cleaning, and sanitation; and (4) costs of disposable medical supplies such as gloves, masks, and single-use syringes that contribute to medical waste generation.

Recognition. The clinic has recognized environmentally related costs as part of its operational expenditure, but not yet specifically as a stand-alone environmental cost item. Medical waste costs are recognized together with general operational costs, while energy and water costs are recorded as utility costs without separation based on their environmental impact.

Measurement. Environmental costs are measured implicitly through the recording of utility bills and payments for waste management services to third parties. There is not yet a specific mechanism that separates the environmental component from total operational costs.

Presentation. In the clinic's financial statements, environmental costs are presented in an integrated manner with other operational cost items, without a specific line item or note presenting them separately and transparently.

Disclosure. Disclosure of environmental information by the clinic remains limited and has not yet been carried out formally in the form of a sustainability report. Information

related to medical waste management and energy efficiency is conveyed verbally in internal communication but has not yet been documented in a report accessible to external stakeholders.

Implementation of Tri Hita Karana Values. The research findings reveal that *Tri Hita Karana* values have been tangibly applied in the operations of Asta Medical Clinic, both in daily practices and in planned activity programs.

Parahyangan Dimension. Three forms of implementation were found: daily prayer (*maturan*) at the clinic's *merajan/sanggah* (family shrine) before operating hours; celebration of the *Galungan, Kuningan*, and *Nyepi* holy days within the clinic environment with Nyepi serving as a moment of reflection on the clinic's operational environmental impact over the past year; and a service ethic based on the *Tat Twam Asi* philosophy ("I am you") applied by all healthcare workers.

Palemahan Dimension. Four forms of implementation were found: staff participation in beach clean up activities and the Bali Resik program; a formal partnership with a hazardous and toxic waste (B3) management vendor licensed by the Ministry of Environment and Forestry for the weekly transportation of medical waste, complete with B3 manifests in accordance with Ministry of Health Regulation No. 18 of 2020; energy efficiency through the use of LED lighting, switching off non-essential equipment outside service hours, and monthly monitoring of electricity bills; and strict liquid waste management and environmental sanitation carried out by trained cleaning staff.

Pawongan Dimension. Four forms of implementation were found: free medical treatment (health social service) for underprivileged communities in collaboration with the local banjar/traditional village; environmental health education for patients and families regarding household medical waste management; empowerment and training of healthcare workers on waste management and the use of personal protective equipment (PPE); and community-based health outreach on environmental health.

Barriers to Green Accounting Implementation. This study identifies two main barriers that hinder the more optimal and structured implementation of green accounting at Asta Medical Clinic. First, the absence of a structured environmental cost recording system. All environment-related expenditures waste management costs, energy consumption, and water remain undifferentiated, preventing management from accurately determining the magnitude of environmental costs. Second, the absence of an explicit internal policy classifying environmental costs. The lack of a formal policy document causes the ongoing green accounting practice to remain ad hoc and dependent on individual initiative, without consistency in recording and reporting across periods.

3.2 Discussion

Discussion on Green Accounting Implementation. This substantive yet still unstructured implementation of green accounting is consistent with the findings of (Dunakhir et al., 2024), who state that green accounting practices in Indonesia generally already run substantively in operational activities but are not yet supported by adequate classification and recording systems. The four identified categories of environmental costs further confirm that the operational activities of primary healthcare clinics have the potential to generate significant environmental costs, as described by (Attrah et al., 2022) and (Olawade et al., 2025) regarding medical waste management and sustainability practices in healthcare facilities.

In terms of recognition, the absence of a stand-alone environmental cost item indicates that the clinic has not yet met the ideal criteria for environmental cost recognition. Proper recognition of environmental costs requires a clear separation between preventive, corrective, and damage-related costs so that organizational accountability can be measured comprehensively (Wardana, 2024). Without such separation, clinic management cannot determine the actual amount of expenditure genuinely directed toward preserving environmental conditions.

In terms of measurement, the implicit measurement pattern found indicates considerable room for improvement. Accurate measurement of environmental costs is a prerequisite for the clinic to make sustainability-oriented managerial decisions (Al-Balushi et al., 2025; Wardana & Fitriyah, 2024) add that healthcare facilities with structured environmental cost measurement have proven capable of identifying efficiency opportunities that significantly reduce operational costs in the medium term. This finding suggests that Asta Medical Clinic could obtain similar efficiency benefits if it implements structured environmental cost measurement.

In terms of presentation and disclosure, the limitations found indicate that the clinic's financial statements do not yet fully reflect the organization's overall environmental performance. Demands for ESG disclosure in the healthcare sector are increasing and have become part of modern stakeholder expectations, including accreditation bodies and payer partners (Latifah & Ivada, 2025). Most primary healthcare facilities in developing countries still exhibit significant limitations in environmental disclosure, so the condition of Asta Medical Clinic reflects a broader pattern within the primary healthcare sector in developing countries (Al-Balushi et al., 2025).

Discussion on Tri Hita Karana Values as a Contextual Framework. The findings on the *parahyangan* dimension reinforce the view that spiritual values serve as a driver of an organization's moral commitment to environmental responsibility, not merely due to regulation, but because of a deeper ethical conviction (Kusumawati et al., 2023). The *Tat Twam Asi* philosophy found at the clinic extends moral responsibility not only to patients but also to the environment and future generations, thereby forming an ethical foundation that goes beyond mere compliance with green accounting.

The findings on the *palemahan* dimension confirm that this dimension is the most directly related to environmental cost management, and in practice intersects directly

with the identification and measurement components of environmental costs discussed previously. The clinic's compliance with Ministry of Health Regulation No. 18 of 2020 on hazardous waste (B3) management shows that regulatory aspects and the local *palemahan* value operate in tandem within the clinic's practices.

In the *pawongan* dimension, expenditures for social activities such as free health social services constitute social expenditure that, from a green accounting perspective, can be categorized as an environmental and social cost of the clinic that needs to be recorded and reported (Darmayasa & Aneswari, 2016). This indicates that the scope of environmental costs at healthcare clinics grounded in Balinese local wisdom needs to be expanded beyond purely physical environmental costs to also encompass social responsibility costs arising from the *pawongan* value.

Overall, the three dimensions of *Tri Hita Karana* prove relevant as a contextual evaluation framework that enriches green accounting analysis with local cultural values, and affirm the role of *Tri Hita Karana* as an instrument of organizational environmental and social accountability (Bagiada & Darmayasa, 2015; Sukarta et al., 2026).

Beyond Asta Medical Clinic, these findings suggest that in culturally embedded healthcare settings, environmentally responsible behavior originates from spiritual and communal values rather than formal accounting structures, indicating that sustainability accounting frameworks rooted in Western corporate contexts may understate local wisdom as a driver of environmental accountability. Green accounting adoption in such settings should therefore build upon, not replace, existing cultural mechanisms, positioning *Tri Hita Karana* as a genuine enabler of sustainability practice, not merely an evaluative lens.

Discussion on Barriers and Their Implications. The barrier posed by the absence of a structured environmental cost recording system is consistent with the findings of (Dunakhir et al., 2024), who note that limited recording systems are the most common structural obstacle found in small and medium-sized service-sector entities. Without an adequate recording system, ongoing green accounting practices remain merely de facto, unable to be verified, measured, and reported accountably to stakeholders (Wardana, 2024).

The barrier posed by the absence of an explicit internal policy also carries strategic implications. The formalization of environmental policy in healthcare facilities is an important prerequisite toward sustainable business practices aligned with global ESG standards (Olawade et al., 2025). An explicit environmental policy at healthcare clinics not only enhances accountability but also strengthens the clinic's position in the accreditation process for primary healthcare facilities (FKTP) and in cooperation with payer institutions (Sumiari et al., 2025). Thus, both barriers are not merely technical accounting issues but also carry implications for the clinic's institutional competitiveness and sustainability amid growing ESG expectations in the healthcare sector.

Implementable Recommendations. Based on the discussion above, three strategic recommendations are formulated to strengthen the implementation of *Tri Hita Karana*-based green accounting at Asta Medical Clinic in a more systematic and sustainable manner, as presented in Table 2.

Table 2. ***Implementable Recommendations***

No	Recommendation	THK Dimension	Priority
1	Development of a dedicated Chart of Accounts for environmental costs, separately covering medical waste management, energy efficiency, and water management cost items	Palemahan	Short Term (0-3 months)
2	Development of an internal environmental cost management policy that integrates Tri Hita Karana values as its philosophical foundation	Parahyangan, Palemahan, Pawongan	Medium Term (3-6 months)
3	Development of a simple sustainability report periodically disclosing information on environmental costs and impacts, at minimum in the form of notes to the financial statements	Palemahan, Pawongan	Medium-to-Long Term (6-12 months)

4 Conclusion

This study departs from the research problem concerning the implementation of green accounting at a healthcare clinic through the *Tri Hita Karana* approach, along with the barriers involved. The results and discussion presented demonstrate a clear alignment with this objective: the five components of green accounting such as identification, recognition, measurement, presentation, and disclosure have run substantively at Asta Medical Clinic, while the three dimensions of *Tri Hita Karana* prove relevant as a contextual evaluation framework, as anticipated from the Introduction. Furthermore, these findings suggest that environmentally friendly practices at Bali culture based clinics grow organically from spiritual and social values rather than from formal accounting systems, so that the identified gaps the absence of a structured recording system and an explicit internal policy are administrative technical in nature rather than gaps in environmental commitment or awareness. This study contributes to the still limited green accounting literature in the healthcare services sector, while also offering a new contextual framework through the integration of Balinese local wisdom into the evaluation of environmental accounting practices.

Going forward, the three implementable recommendations formulated could be further enriched through a pilot implementation of the environmental cost Chart of Accounts in the following accounting period, so that its impact on cost efficiency can be measured quantitatively. Future research could also extend this case study approach

into a multi-case study across several clinics grounded in Balinese local wisdom, or test the integration framework of *Tri Hita Karana* and green accounting in the context of other forms of local wisdom outside Bali, to examine the extent to which this approach can be generalized as an environmental accounting evaluation framework for the healthcare sector more broadly.

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