



ANALYSIS OF ENVIRONMENTAL ACCOUNTING ON SOCIAL RESPONSIBILITY

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ABSTRACT

In line with the increasing number of infrastructure developments in Indonesia, there is also less green land. The application of environmental accounting aims to find out how much it costs for waste management at Pringsewu Hospital, control the hospital's responsibility in managing the sustainability of the hospital environment, minimize the costs incurred for hospital environmental management, and be able to implement good environmental cost reports so that they can be a guideline in decision-making. Thus, the purpose of this study is to analyze the Pringsewu Hospital in identifying, acknowledging, measuring, presenting, and disclosing the cost of accounting for waste management in financial statements as well as analyzing the social responsibility at Pringsewu Hospital. This study uses qualitative research. The data source uses primary data and secondary data. With data collection methods in the form of observation, interviews, documentation, and data triangulation. Based on the results of the study, it can be concluded that the Pringsewu Hospital should be able to compile an environmental cost report as only classified in the theory of Hansen and Mowen which includes prevention costs, detection costs, internal failure costs and external failure costs in order to find out which of the four types of costs costs the most so that they can minimize the costs incurred by the hospital. Where Pringsewu Hospital in implementing the accountability policy in an Islamic perspective has not been fully implemented, because there is still one principle, namely ikhsan that has not been fully implemented as well as still expecting rewards for the services they have provided to the community.

Keywords: *Environmental Accounting, Social Responsibility, Hospital, Islamic Perspectiv*

A. INTRODUCTION

The implementation of the connected type integrated learning model has been shown to have a significantly positive impact on enhancing the educational outcomes of students specifically in the realm of social studies. The findings derived from a comprehensive descriptive analysis indicate a notable increase in the overall percentage of learning outcomes associated with social studies, which is evident not only in the average scores attained by the students but also in the remarkable accomplishments reflected in the highest score achievements post-implementation of the connected-type integrated learning model. Moreover, there was a discernible rise in the levels of KKM achievement, which denotes the minimum competency standards that students are expected to meet, following the application of this innovative educational model.

The connected type of integrated learning model facilitates a more effective linkage of concepts within social studies disciplines, thereby significantly augmenting students' comprehension and subsequently enhancing their motivation and engagement levels during the learning process. This approach stands in stark contrast to conventional learning methods, which often lean toward a more passive format that does not adequately create opportunities for students to actively participate and engage in their educational experiences. Consequently, the implications of this research underscore the notion that the connected integrated learning model can serve as a highly effective, holistic, authentic, and

meaningful alternative for elevating the quality of education, particularly within the context of social studies subjects, thereby fostering a more enriched learning environment for students.

Environmental Accounting represents a crucial term that pertains to the strategic policy of integrating ecological costs into the accounting methodologies employed by a corporation. The enhancement of environmental performance serves as a motivating factor for businesses to improve the transparency and thoroughness of their disclosures regarding environmental data to interested external stakeholders and parties. The primary objective of implementing an environmental accounting framework is to ascertain the extent of environmental costs that are incurred specifically within the realm of waste management by utilizing a comprehensive environmental accounting system; this process ultimately aims to minimize the financial liabilities associated with such costs, effectively manage the organization's obligations in preserving the sustainability of the environment, and generate detailed environmental cost reports that can act as essential guidelines for management in the critical decision-making processes that they undertake (Nizar, 2011).

The focus of this particular research is directed towards the Pringsewu Regional Public Hospital, which is dedicated to providing essential services in the field of public health. The RSUD Pringsewu hospital stands out as one of the notable government-operated hospitals within the Pringsewu region, having been established in the year 1953; however, it was not initially designated as a Regional General Hospital, but rather referred to as a Supervisory Hospital until the years 1972 to 1975, when it evolved to function as an Inpatient Unit that was equipped with various facilities, including those for Radiology and Laboratory services. Throughout its extensive history since its inception, the hospital has undoubtedly undergone a multitude of operational activities, consequently leading to a variety of impacts or consequences, particularly the generation of waste. It is imperative to acknowledge that the waste produced by the hospital is classified as hazardous waste (B3), which encompasses various forms such as liquid, solid, and gaseous waste that possess the potential to pose significant risks to the environment, thereby necessitating an effective and responsible approach to waste management.

Throughout the entirety of the waste management process, there are inherent costs that must be borne by the RSUD Pringsewu hospital to facilitate the various waste management activities, which can be categorized under pollution prevention costs. This necessity arises from the stipulation that waste management practices in Indonesia must adhere to the regulations set forth by the Indonesian Ministry of Health, specifically the regulation numbered 2 of the year 2023, which delineates the Environmental Health Requirements that hospitals must comply with. In the pursuit of managing waste effectively, it is evident that there are numerous costs that the hospital is obligated to incur, and these costs must be meticulously managed to ensure the ongoing financial viability and sustainability of the hospital's operations.

Failure to properly manage hazardous waste can present serious dangers, as such waste has the capability to contaminate various environmental elements, including water, soil, and air. From a health perspective, improper management of such waste can lead to a wide array of adverse health impacts, including respiratory disorders, gastrointestinal

complications, developmental issues in children, and potential damage to vital organs such as the lungs and liver. In light of these serious implications, the hospital has taken proactive measures to address the challenges associated with hazardous waste management by conducting thorough assessments aimed at identifying waste materials that hold the potential for beneficial reprocessing, which in turn can contribute positively to the hospital's revenue stream. It is anticipated that from these waste management activities, costs will arise that can be classified as environmental costs. Environmental costs can be understood as expenses that stem from the various environmental management initiatives undertaken by the hospital to ensure compliance with its obligations and responsibilities in maintaining ecological integrity. The following section will provide a comprehensive overview of the strategies implemented for the management of hospital waste:

Cost of Hazardous Waste Management at Pringsewu Regional General Hospital

No	Jat	Universal ECO (B3)	Biotechnology	Total expenses incurred	Year
1	110.625.863	122.839.536	99.674.435	333.139.834	2021
2	125.356.746	134.987.785	102.789.541	363.134.072	2022
3	152.201.350	160.186.653	116.961.810	429.349.813	2023
	338.183.959	408.013.976	319.425.786	1.125.623.719	Total

Source: RSUD Pringsewu

According to the data presented in Table 1.1, it is evident that RSUD Pringsewu has been successfully managing various types of waste, including but not limited to hazardous waste, universal ECO waste, and biotechnical waste, all of which have experienced a significant annual increase that correlates with the rising patient influx seeking medical treatment at this hospital. As a direct consequence of this surge in patient numbers, the volume of waste resulting from the operational activities of the hospital has also seen a progressive increase over the years, reflecting the heightened demand for medical services. Nevertheless, it is important to note that certain categories of waste, particularly gas waste, have not been managed to their fullest potential, largely due to the absence of the necessary permissions from the Ministry of Environment and Forestry to facilitate the proper management of gas waste in the Pringsewu region. Recognizing the critical importance of efficient waste management practices and the associated environmental costs that arise during the waste processing procedures, the author has developed a keen interest in conducting a comprehensive study focused on the aspects of environmental accounting and accountability within RSUD Pringsewu during the period spanning from 2021 to 2023, a timeframe that is likely to yield valuable insights into the hospital's operational waste generation.

This research endeavor aims to meticulously explore the methodologies employed in the implementation of environmental accounting and the principles of social responsibility as they pertain to healthcare institutions like hospitals. The study will be carried out under the title "Analysis of the Implementation of Environmental Accounting as Social Responsibility at RSUD Pringsewu for the period 2021-2023," which encapsulates the project's primary objectives and intended outcomes, as well as its relevance to contemporary discussions on environmental sustainability in healthcare. By delving into

these pertinent issues, the research seeks to provide a nuanced understanding of how environmental accounting practices can be integrated into the operational framework of hospitals, thereby enhancing their social accountability. Ultimately, the findings of this study could contribute significantly to the ongoing discourse on environmental management within healthcare settings, offering valuable recommendations for improvement. The overarching goal is to not only assess the current state of waste management at RSUD Pringsewu but also to propose actionable strategies for optimizing environmental stewardship within the institution.

B. RESEARCH METHOD

This particular section dedicated to research is meticulously executed through the utilization of the Case Study methodology, which is characterized by its comprehensive and thorough examination of a specific object or individual, which may occur at a singular moment in time or be spread out across various moments in time to capture a more dynamic perspective. The nature of this research is predominantly qualitative, thereby enabling a deep exploration of the subject matter, as indicated by the findings of Widyanti and colleagues in their 2021 publication, which underscores the importance of qualitative analysis in understanding complex phenomena. In terms of data sources, this investigation incorporates both primary data, which is collected firsthand, and secondary data, which involves the synthesis of existing information gathered from previously conducted studies or literature.

Furthermore, the methods employed for the collection of data are diverse, utilizing a combination of observational techniques, direct interviews with participants, thorough documentation analysis, and the application of data triangulation methods to ensure the reliability and validity of the findings. Each of these methods contributes a unique perspective and form of insight, thereby enriching the overall data set and enhancing the robustness of the research outcomes. Additionally, the integration of multiple data collection strategies serves to cross-verify the results, thus fostering a comprehensive understanding of the research questions at hand. Ultimately, the meticulous approach taken in this research section exemplifies a commitment to rigorous academic standards and the pursuit of knowledge through methodical inquiry.

C. RESULTS AND DISCUSSION

The outcomes derived from the comprehensive discussion concerning the examination of the implementation of environmental accounting in relation to social responsibility at RSUD Pringsewu, following an extensive research endeavor, can effectively shed light on the intricate formulation of the research problem at hand. In the process of scrutinizing the research materials, the author employs a qualitative descriptive analysis methodology, which involves a thorough comparison of the gathered data with established theories and concepts that underpin this particular research, while also incorporating a variety of techniques such as observation, interviews, and documentation provided by relevant parties to acquire the necessary information that the researcher requires. The subsequent

section presents a detailed analysis of the data grounded in the findings derived from the research conducted.

1. The application of environmental accounting to social responsibility at RSUD Pringsewu.

a. Identification

For the first time, RSUD Pringsewu will determine the cost for managing externality costs that may occur in its operational activities by identifying these negative impacts. The steps in the environmental accounting identification phase in waste management are as follows:

- i. Analyzing transactions related to waste management.
- ii. From these transactions, the transaction date/account name/total expenditure cost are determined.
- iii. These transactions are then recorded monthly.
- iv. However, the recording at RSUD Pringsewu does not yet meet accounting standards.
- v. Transaction recording consists of creating journals systematically and chronologically.

b. Confession

Technically, recognition means the official recording (journalizing) of a quantity of measurement results into the accounting system so that the amount in rupiah will affect a position and be reflected in the financial statements. The steps in the environmental accounting recognition stage in waste management are as follows:

- i. After the waste processing cost account has been identified, a recognition method is chosen to record the transaction in the financial statements.
- ii. This recognition method serves to determine where the transaction journal is entered in the financial statements.
- iii. The recognition of waste management costs can be done when these costs have been used in the company's operational process.
- iv. Once it is acknowledged that these costs have been used in the operational process, the transaction can then be included in the company's financial statements.

c. Confession

The stage of measurement within the realm of accounting constitutes a critical component that significantly influences the overall quality of financial reporting, as the attainment of accurate and precise measurements is fundamental to generating financial statements that are not only comprehensible but also facilitate informed decision-making by stakeholders. In the accounting discipline, the predominant unit of measurement employed is a monetary unit, which is specifically designed to enable the comparability of accounting information across different companies, thereby fostering a better understanding of financial performance and position in a standardized manner.

d. Presentation

The manner in which environmental costs, specifically those associated with waste management, are presented within a company's financial report can vary substantially, as there are currently no universally accepted standards or regulations governing the nomenclature of accounts that pertain to the allocation of waste management expenses

incurred by the organization. Consequently, this lack of standardization leads to the use of diverse account titles, which can result in inconsistencies and potential confusion for external stakeholders attempting to interpret the financial implications of the company's waste management practices as documented in its reports.

e. Disclosure

The concept of disclosure is intrinsically linked to the critical issue of whether specific financial information or accounting policies pertaining to the company are adequately disclosed to stakeholders or remain undisclosed, thus raising questions regarding transparency and accountability. According to the insights gleaned from interviews conducted by the researcher, it was revealed that the company has indeed taken steps to disclose its accounting policies alongside any contingent liabilities that are associated with environmental management concerns, and this information is meticulously detailed in the Notes section of the Company's Financial Statements, thereby enhancing the overall transparency of the company's financial reporting practices.

2. The Role of Environmental Accounting in Social Responsibility.

Table 4.1 Comparison of waste management cost identification

No	Hasen and Mowen Theory	RSUD Pringsewu
1	Environmental prevention costs a. Evaluation and selection of tools to control pollution b. Conducting environmental research c. Designing products d. Evaluating and selecting suppliers e. Recycling products f. Auditing environmental risks g. Conducting environmental studies h. Developing an environmental management system	Waste management costs at RSUD Pringsewu: a. Waste officer costs b. Waste recycling costs c. Waste equipment costs d. Work equipment and protection costs
2	Environmental detection costs a. Implementation of pollution testing b. Inspection of products and processes (to be environmentally friendly) c. Environmental activity audits d. Verifying performance e. Measuring pollution levels a. f. Developing environmental performance metrics	a. Cost of liquid waste analysis b. Cost of solid waste analysis
3	Internal failure costs a. Processing and disposal of toxic waste b. Recycling of leftover materials c. Operating equipment to reduce or eliminate pollution d. Maintenance of pollution control equipment e. Obtaining facility licenses to produce waste	a. Cost of liquid waste and clean water management b. Cost of gardener c. Cost of waste management d. Cost of hazardous waste disposal e. Cost of periodic maintenance of wastewater treatment plant Cost of generator fuel

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- 4 External failure costs
 - a. Cleaning a polluted lake
 - b. Cleaning up an oil spill
 - c. Loss of sales due to a poor environmental reputation
 - d. Receiving medical treatment due to air pollution

The external failure costs of the hospital are not yet present because there has been no environmental damage in the surrounding area.

In accordance with the principles delineated in stakeholder theory, the Pringsewu Regional General Hospital, known as RSUD Pringsewu, is a healthcare institution situated in the Pringsewu Regency, which is part of the Lampung province in Indonesia. As a facility categorized as a regional hospital, RSUD Pringsewu assumes a pivotal role in the provision of essential healthcare services, thereby significantly contributing to the well-being of the local populace and community at large. Within the framework of stakeholder theory, it is essential to recognize that RSUD Pringsewu engages with a multitude of parties who possess vested interests in its operational efficacy and overall performance, which can be elaborated upon as follows:

1. **Patients and the Community:** The individuals who seek medical care, encompassing both patients and the surrounding community, constitute the primary stakeholders of RSUD Pringsewu. Their interests predominantly revolve around the delivery of high-quality healthcare services, the accessibility of these services, and the overall satisfaction experienced by patients. Consequently, it is incumbent upon RSUD Pringsewu to diligently ensure that the healthcare services it renders align with the expectations and specific needs of these stakeholders, thereby fostering a healthcare environment that is both responsive and effective.
2. **Local Government:** The local government plays a crucial role in the governance, management, and financial support of RSUD Pringsewu. The policies, regulations, and legislative frameworks instituted by governmental bodies have a direct impact on the operational dynamics of this healthcare institution. Therefore, RSUD Pringsewu must engage in collaborative efforts and maintain open lines of communication with the local government to guarantee both the sustainability of its operations and adherence to the applicable regulatory standards governing healthcare provision.
3. **Medical Personnel and Employees:** The cadre of medical professionals, which includes doctors, nurses, and various support staff, represents the internal stakeholders of the Pringsewu Regional Public Hospital. These individuals harbor interests that pertain to the provision of favorable working conditions, opportunities for professional training, and pathways for career advancement. The level of satisfaction experienced by these employees has a cascading effect on the quality of healthcare services delivered to patients, thereby establishing a direct correlation between employee contentment and patient outcomes.
4. **Health Insurance Institutions:** Health insurance entities, exemplified by organizations such as BPJS Kesehatan, play an instrumental role in the financial structuring of healthcare services. RSUD Pringsewu is required to establish a framework of interaction with these institutions to facilitate the processing of claims and the timely payment for services rendered, ensuring that financial barriers do not impede access to necessary healthcare treatments.
5. **Suppliers and Contractors:** The myriad suppliers who provide medicines and medical equipment, along with contractors involved in the construction and ongoing maintenance of the hospital's facilities, are also recognized as critical stakeholders. The

establishment of strong cooperative relationships with these entities is paramount for ensuring the seamless operation of RSUD Pringsewu, as their contributions directly affect the hospital's capacity to deliver high-quality medical services.

6. **Media and the General Public:** The media, along with the general populace, exerts a significant influence on the public perception and overall image of RSUD Pringsewu. It is essential for the hospital to engage in effective communication strategies with media representatives and maintain transparency in its operations, as these efforts will ultimately shape public opinion and trust in the institution.
7. **Health Professional Organizations:** Various professional organizations, including the Indonesian Medical Association (IDI) and the Indonesian Nurses Association (IPI), maintain an active interest in the standards and ethical practices governing medical professionals. It is vital for RSUD Pringsewu to forge collaborative partnerships with these organizations in order to enhance the quality of healthcare services provided and to uphold the highest standards of medical practice within the institution.
8. **Health Professional Organizations:** The aforementioned professional organizations, such as IDI and IPI, continue to play an integral role in advocating for the standards of medical practice and ethical conduct within the healthcare sector. RSUD Pringsewu must actively seek collaboration and engagement with these entities to ensure that the quality of healthcare services not only meets but exceeds the established benchmarks, thereby contributing to the overall improvement of health outcomes in the community.

Through the comprehensive understanding and active engagement with the diverse array of stakeholders, which includes not only patients and their families but also healthcare professionals, community leaders, and governmental bodies, RSUD Pringsewu is positioned to perpetually enhance the quality of its healthcare services, thereby effectively addressing and fulfilling the evolving needs and expectations of the surrounding community and ensuring a responsive and adaptive healthcare environment.

Meanwhile, in accordance with the principles outlined in the Triple Bottom Line (TBL) theory, which serves as a comprehensive analytical framework for evaluating business sustainability, it encompasses three critical dimensions that are deemed essential: People, Planet, and Profit. This theoretical construct underscores the imperative that organizations, including both commercial enterprises and institutions, must devote equal consideration not solely to the financial or economic dimension, represented by profit, but also to the social dimension, encapsulated by the welfare of people, as well as the environmental dimension, which pertains to the health of the planet, thereby necessitating a thorough examination of the implications of their operational activities. The intricate relationship that exists between the TBL theory and the operations of RSUD Pringsewu can be elucidated as follows:

1. **Profit.**

The institution of RSUD Pringsewu bears a significant economic responsibility to not only generate profit but also to ensure that this profit is derived in a manner that is sustainable and aligned with the broader goals of healthcare provision. This economic responsibility is distinctly observable through the diverse range of health products and services that are developed and offered as a result of its advanced health service activities, which are designed to meet the needs of the community effectively. In order to maintain its capacity for delivering high-quality healthcare services over the long

term, RSUD Pringsewu must prioritize and guarantee its financial sustainability, thereby enabling it to continue to serve the health needs of the population it serves without interruption.

2. People

The institution of RSUD Pringsewu must exercise a conscientious approach towards the welfare and overall well-being of both its patients and the surrounding community, recognizing that their health and satisfaction are paramount to its mission. The provision of high-quality healthcare services, coupled with a steadfast commitment to ensuring patient satisfaction, constitutes a fundamental aspect of the institution's social responsibility within the societal framework. Furthermore, the institution's engagement in Corporate Social Responsibility (CSR) initiatives that emphasize the establishment and enhancement of healthcare facilities serves as a tangible demonstration of its commitment to fulfilling its social obligations, thus reinforcing the importance of community health as a pivotal component of its operational ethos.

3. Environment.

RSUD Pringsewu is equally obligated to take into account the environmental ramifications of its various operational activities, as these activities can have a significant impact on the ecological landscape in which it operates. The implementation of CSR programs that focus specifically on environmental stewardship—such as initiatives for tree planting, waste management, and other sustainable practices—exemplifies the environmental responsibilities that this healthcare institution actively undertakes. The meticulous management of natural resources, along with the commitment to preserving the integrity of the environment, must be regarded as a top priority for RSUD Pringsewu, ensuring that its operations do not adversely affect the ecological system.

By systematically considering and integrating these three essential dimensions of the Triple Bottom Line framework, RSUD Pringsewu can effectively ensure a balanced approach to operational sustainability, thereby significantly contributing to the overall well-being of both the community it serves and the surrounding environment, which is essential for fostering a healthier future for all stakeholders involved.

3. The Role of Environmental Accounting in Social Responsibility from an Islamic Perspective

Corporate Social Responsibility (CSR) is fundamentally understood as an essential commitment to the community and the ecological environment that surrounds it, reflecting a deep-seated concern for the welfare of both. In recent years, an increasing number of corporations have come to recognize the immense significance of Corporate Social Responsibility (CSR), leading them to integrate this critical concept into their overarching business strategies and operational frameworks. To distill the essence of CSR, one can articulate that it embodies a steadfast commitment from the business sector to consistently conduct themselves in an ethical manner, comply with legal regulations, and actively contribute to the enhancement of economic conditions, the elevation of the quality of life for employees, and the overall improvement of local communities as well as society at large.

Furthermore, the effective execution of CSR initiatives necessitates the active involvement of village governments, who play a pivotal role in facilitating community engagement to ensure that the objectives of CSR are achieved, thereby enhancing the quality of life within the community while simultaneously yielding tangible benefits for both the community members and the corporations involved. Among the various CSR initiatives undertaken by RSUD Pringsewu, noteworthy examples include organized walking sports activities that promote health, mass circumcision events that cater to community needs, greening initiatives aimed at enhancing the hospital's environment, recruitment drives that create employment opportunities, health socialization assistance that educates the public, and blood donation drives that foster a spirit of solidarity and support within the community. The Elements of CSR Implementation in Islam, as applied by RSUD Pringsewu, encompass a broad spectrum of principles that guide the ethical and responsible conduct of business in a manner that aligns with Islamic values and teachings.

- a. The Execution of the Element of Justice within the Context of Corporate Social Responsibility (CSR). The concept of Corporate Social Responsibility (CSR) can be thoroughly examined through the lens of Islamic economics, particularly in the operational framework of RSUD Pringsewu, which is a public hospital. The Islamic principle of justice is fundamentally intertwined with the execution of CSR activities at RSUD Pringsewu, wherein the institution is dedicated to providing exemplary service to all patients without any form of discrimination based on their social status, ethnic background, racial identity, or religious beliefs. In this light, the hospital extends its commitment to patient care by offering comprehensive inpatient services to individuals who are afflicted with illnesses and require extensive medical attention beyond what is available on an outpatient basis. Furthermore, the hospital ensures that each employee receives an equitable allowance that is uniform across all job positions, thereby reinforcing the notion of equality in compensation regardless of one's specific role within the institution. Additionally, job responsibilities are allocated to employees in accordance with their individual capabilities, skill sets, and the specific responsibilities they hold, which is a practice that promotes efficiency and fairness within the workplace. The criteria for job promotions within the organization are meticulously determined based on the employees' accumulated experience, which underscores the importance of meritocracy in career advancement. Moreover, as a testament to its commitment to community welfare, the hospital engages in philanthropic activities by distributing essential food packages to the local community on an annual basis. Fundamentally, it is imperative that all transactions conducted within the hospital's operations adhere to principles of fairness, as dictated by Sharia law, which emphasizes the necessity of acting justly in all matters. This is exemplified by the practices at RSUD Pringsewu, which diligently strives to maintain a balance between the rights of various stakeholders, including patients and the hospital itself, while simultaneously ensuring that it contributes positively to the environment. This alignment is in accordance with the Triple Bottom Line framework, which necessitates a comprehensive approach to sustainability that protects and promotes three critical pillars: people, profit, and the planet.

The principle of Al-Adl, or justice, in the realm of business operations is characterized by a fundamental commitment to neutrality, ensuring that no single party is unjustly favored over another, thereby fostering a state of equilibrium and fairness in all dealings. The concept of fairness in transactional relationships is

inherently linked to the ethical obligation to avoid causing harm to others, as well as to oneself, which is a vital aspect of maintaining social harmony. This ethical framework is further elucidated in the divine guidance provided in the words of Allah SWT concerning the principle of Al-Adl, as articulated in Q.S An-Nahl verse 90, which emphasizes the paramount importance of justice in all aspects of life and business.

تَذَكَّرُونَ لَعَلَّكُمْ يَعْظُمُكَمُ وَالْبَغْيِ وَالْمُنْكَرِ الْفَحْشَاءِ عَنِ وَيُنْهَى الْقُرْبَى ذِي وَإِيتَائِي وَالْإِحْسَانِ بِالْعَدْلِ يَأْمُرُ اللَّهُ إِنَّ

Meaning: "Indeed, Allah commands you to be just, to do good, and to give to relatives. He (also) forbids shameful deeds, injustice, and transgression. He instructs you so that you may remember." (QS. An-Nahl ayat 90)

b. Implementation of Al-Ihsan Elements of Corporate Social Responsibility from an Islamic Perspective at RSUD Pringsewu

Based on the results of the interview with the RSUD Pringsewu regarding the principles of A-Ihsan in the implementation of CSR. In the environmental field, it can be obtained that RSUD Pringsewu conducts CSR programs sincerely and wholeheartedly in hopes of gaining the pleasure of Allah SWT. The application of Al-Ihsan at RSUD Pringsewu. Like environmental development programs, health clinics, health assistance, and so on.

In the element of Al-Ihsan or the principle of virtue and generosity, this principle encompasses the elements of intention, attitude, and behavior in Islam. The application of Ihsan is a form of servitude to Allah SWT, then carrying out all His commands and refraining from His prohibitions, as explained in Q.S An-Nisa verse 29 as follows:

رَحِيمًا بِكُمْ كَانَ اللَّهُ إِنَّ ۖ أَنْفُسَكُمْ تَقْتُلُوا وَلَا ۖ مِنْكُمْ تَرَاوِي عَنْ تِجَارَةٍ تَكُونُ أَنْ إِلَّا بِالْبَاطِلِ بَيْنَكُمْ أَمْوَالُكُمْ تَأْكُلُوا لَا أَمْنُوا الَّذِينَ يَأْتِيهَا

Meaning: "O you who have believed, do not consume one another's wealth unjustly or by fraudulent means, and do not kill yourselves [or one another]. Indeed, Allah SWT is Most Merciful to you. (Q.S An-Nisa ayat 29)

The verse explains that Allah SWT commands His servants to strive in His way, which means to spend wealth on others and help each other in truth, that is, all the good deeds commanded by Allah SWT and Prophet Muhammad SAW, such as giving alms to the poor, the needy, and the other eight categories, and also to preserve the environment.

c. Implementation of CSR (Corporate Social Responsibility) Benefit Elements from an Islamic Perspective at RSUD Pringsewu.

The implementation of benefits in CSR policies at RSUD Pringsewu, besides fulfilling its duties, also does not forget to provide benefits to the supporting elements themselves because, in essence, hospitals exist to provide benefits to others, such as employees, patients, and the surrounding environment. Regarding the benefits of implementing CSR policies, it can be noted that with the CSR program, the company has provided benefits as previously explained, such as RSUD Pringsewu always recycling solid waste, like infusions, so it can be resold. Based on the information provided, it can be concluded that overall, RSUD Pringsewu applies the principle of benefit in the implementation of CSR policies. The application of benefits in hospitals is based on the Hadith narrated by Ahmad, Ath-thabrani as follows:

خَيْرُ النَّاسِ أَنْفَعُهُمُ لِلنَّاسِ

Meaning: "The best of people are those who are beneficial to others." (H.R Ahmad, Ath-Thabrani) The Prophet Muhammad (PBUH) said, whoever can be of benefit to others, let them do so.

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- d. Implementation of the Trust Element of Corporate Social Responsibility from an Islamic Perspective at RSUD Pringsewu.

In the findings derived from the interviews conducted, it was explicitly articulated how the hospital perceives and implements environmental responsibility policies, particularly in the context of RSUD Pringsewu, which underscores a fundamental obligation that the hospital must uphold, specifically the commitment to fostering and maintaining amicable relations between the hospital and the surrounding community which is integral to its operational ethos. Concurrently, an analysis of the insights gathered from the interviews with recipients of the Corporate Social Responsibility (CSR) assistance reveals that the level of trust in the execution of CSR policies is significantly observable through the diligent monitoring activities carried out by the hospital after the distribution of aid, thereby ensuring accountability and continuous engagement with the beneficiaries. This monitoring process is meticulously designed to assess whether the assistance provided yields tangible benefits for the recipients and to ascertain if it adequately addresses the identified needs of the community, thereby reinforcing the hospital's commitment to effective service delivery. Furthermore, in the comprehensive reporting of the CSR initiatives that have been implemented, it is notable that there exists a pronounced level of transparency, which is crucial in the execution of CSR activities, thus fostering a sense of trust and satisfaction within the community that has directly experienced the positive impacts of these initiatives. As a result of this high degree of transparency and engagement, the community has expressed considerable satisfaction, often articulating their happiness and offering favorable feedback regarding the overall performance and commitment of the hospital towards its CSR endeavors. Consequently, when evaluating the overall satisfaction levels reported by the community, it is reasonable to conclude that the hospital's CSR program is deemed reliable and trustworthy, reflecting a positive relationship between the institution and its stakeholders. In essence, this intricate interplay of monitoring, transparency, and community feedback illustrates the hospital's unwavering dedication to its social responsibilities and the importance of maintaining strong community ties.

D. CONCLUSION

Based on the discussion of environmental accounting at RSUD Pringsewu, the following conclusion can be drawn:

1. The conclusion is that RSUD Pringsewu recognizes a transaction as an expense when it has been used in the hospital's operational activities. The cost of hospital waste management is classified as part of the hospital's operational costs, which has established a separate account for waste management costs. The company uses the accrual basis method in recognizing waste management costs, where costs are recognized if an activity or transaction occurs in the hospital's operational activities, considering both cash received and cash disbursed.
2. The implementation of environmental accounting costs at RSUD Pringsewu has not yet adopted environmental accounting, as evidenced by the absence of prevention costs, detection costs, internal and external failure costs in accordance with Hansen and Mowen's Theory. Additionally, the management of gas waste at RSUD Pringsewu has not fully addressed the gas waste present in the hospital.
3. Meanwhile, regarding the role of corporate social responsibility from an Islamic perspective, RSUD Pringsewu in the implementation of corporate social responsibility

policies from an Islamic perspective in the environmental field has not fully applied the principle of diligence, and RSUD Pringsewu in implementing social responsibility policies from an Islamic perspective has not fully applied it, because there is still one principle, namely ikhsan, that has not been fully realized, such as still expecting a reward for the services they have provided to the community.

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