

Integrating ESG principles into hospital sustainability accounting: An ethnomethodological study of institutional performance

Rimi Gusliana Mais ^{1*} , Nur Rahmat ¹ , Desy Amaliati Setiawan ¹ , Lim Hendra ¹ , Hasddin ² 

¹ Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta, Jakarta, INDONESIA

² Lakidende University, Unaaha, INDONESIA

*Corresponding Author: rimi_gusliana@stei.ac.id

Citation: Mais, R. G., Rahmat, N., Setiawan, D. A., Hendra, L., & Hasddin. (2026). Integrating ESG principles into hospital sustainability accounting: An ethnomethodological study of institutional performance. *European Journal of Sustainable Development Research*, 10(2), em0382. <https://doi.org/10.29333/ejosdr/18099>

ARTICLE INFO

Received: 07 Oct. 2025

Accepted: 30 Dec. 2025

ABSTRACT

This study aims to understand and analyze the implementation of sustainability accounting practices in the daily activities of hospitals, as well as to examine the contribution of these practices to improving hospital performance through the development of an environmental, social, and governance (ESG) framework relevant to the current hospital operational situation. Furthermore, this study also aims to gain an in-depth understanding of the practices and perspectives of stakeholders in integrating ESG and sustainability principles. The data collection method in this study uses an ethnomethodological approach through interviews, non-participant observation, and document study. The results show that the hospital has implemented sustainability accounting, as reflected in various activities that begin to intersect with ESG aspects. Various activities that have been carried out show a direct relationship with these three aspects. This study implies that the implementation of sustainable accounting practices in hospitals that are integrated with ESG aspects can improve overall institutional performance. The use of an ethnomethodological approach provides in-depth insights into stakeholder perceptions and practices in integrating sustainability principles, thus enabling the development of a contextual ESG framework that can be applied to sustainable accounting in the healthcare sector. This study contributes to the sustainable development discourse by contextualizing ESG-based sustainability accounting in public healthcare institutions, thereby expanding the theoretical understanding of sustainability accounting in the healthcare sector.

Keywords: sustainable development in healthcare, institutional governance, organizational change, stakeholder engagement, qualitative sustainability assessment

INTRODUCTION

Hospitals, as key public service institutions, are increasingly expected to operate transparently and sustainably. The integration of environmental, social, and governance (ESG) principles into hospital management has become crucial to ensuring accountability, patient trust, and institutional resilience. Yet, while sustainability accounting has emerged as a key instrument for embedding ESG values in organizational decision-making, its adoption within healthcare institutions remains uneven and largely compliance-driven. As a public service institution, hospitals bear the responsibility not only to provide medical care to the community but also to manage their operations in an accountable, transparent, and sustainable manner. This responsibility aligns with the growing public expectations regarding the quality of healthcare services and responsible organizational governance. Sustainability accounting is a

relevant approach to addressing these needs, as it provides integrated information encompassing ESG aspects and serves as a strategic instrument for institutional legitimacy.

More et al. (2023) argue that the continuously increasing number of hospital visits highlights the critical importance of healthcare services provided by hospitals. Hospital management strives to meet this demand and maintain patient satisfaction by implementing good governance practices. Good governance not only encompasses internal organizational aspects but also plays a key role in building and maintaining external trust (Hutajulu et al., 2024). However, while governance principles are well recognized, their integration with sustainability accounting—particularly through ESG dimensions—remains conceptually underdeveloped in healthcare institutions. Previous studies (e.g., Hussain et al., 2024; Wu et al., 2025; Yu et al., 2024) show that hospitals worldwide often adopt ESG frameworks designed for corporate sectors, overlooking the unique ethical imperatives of healthcare. Empirical evidence from Indonesia further

indicates that ESG disclosure among hospitals remains below 50 percent of GRI standards (Asmara & Rahmawati, 2024), reflecting a superficial engagement with sustainability accounting.

Healthcare organizations have gradually integrated ESG elements into their sustainability plans in response to the growing global awareness of sustainability challenges. In addition to enhancing transparency and long-term operational resilience, the publication of ESG reports provides stakeholders with a comprehensive understanding of how hospitals perform in corporate governance, social responsibility, and environmental preservation (Wu et al., 2025). However, hospitals often adapt corporate-based frameworks rather than models aligned with the unique missions of healthcare services. From the perspective of legitimacy and stakeholder theories, such superficiality suggests that ESG practices are institutional responses to external pressure rather than genuine expressions of sustainability values. This indicates the need to move beyond disclosure-based, positivist analyses toward interpretive explorations of everyday practices (Fitermen et al., 2025; Rospani & Handajani, 2024).

Yu et al. (2024) reveal that social, environmental, financial, and accessibility factors are essential elements in the sustainability of healthcare services. Social determinants of health, patient empowerment, and equitable access to quality care must be prioritized in achieving a socially sustainable healthcare system. Furthermore, Wang et al. (2022) argue that continuous innovation is required in health economics, social policy, and management. Sustainable healthcare innovation relies heavily on effective governance and policymaking. Outdated models of healthcare delivery—characterized by high costs, inefficient resource use, and fragmented services—are no longer viable in the face of limited resources (Hussain et al., 2024). These findings reinforce the need for governance innovation that connects sustainability accounting with broader institutional transformation, particularly through contextually grounded ESG integration.

The environmental component refers to how a business protects and minimizes harm to the environment. This includes natural resources, pollution and waste, climate change, and environmental opportunities. The social component assesses how a business treats its employees and the communities it serves. Key issues include employee relations, working conditions, organizational diversity, human rights, employee equity and fairness, inclusion, product responsibility, and public health and safety. The governance component evaluates how a company's management exercises and oversees authority within the organization. This includes board structure, corporate policies, compensation systems, lobbying activities, potential corruption, donations, and even the company's vision and strategy (Fujianti et al., 2024). Although these dimensions are well conceptualized, their operationalization within public healthcare organizations often lacks contextual adaptation, leading to gaps between normative ESG frameworks and real hospital practices.

An ethnomethodological approach offers a means to uncover the “micro-social contexts” and “lived experiences” underlying ESG implementation, highlighting how institutional actors negotiate and make sense of sustainability

practices in real settings. Such inquiry enables the development of a contextual ESG framework grounded in hospital routines and decision-making processes. The need for an ESG framework that reflects actual conditions and can be applied practically is one of the key findings of this study. The formulation of the ESG framework is based on understanding various hospital activities and is expected to serve as a tool for decision-making that integrates comprehensive sustainability considerations and enhances performance through dynamic ESG principles.

Recent studies such as “Advancing hospital sustainability: A multidimensional index integrating ESG and digital transformation” (Takeda et al., 2025) show that while multidimensional indices capture ESG and digital performance, they often fail to illuminate the everyday social interactions within hospitals. This reinforces the argument that quantitative approaches, though valuable, still overlook the micro-social contexts in which sustainability is enacted. For instance, Gunawan (2024) finds that even when ESG is formally embedded in governance, risk, and compliance (GRC) frameworks, its translation into hospital accounting and operational routines remains superficial and compliance-driven.

Therefore, there exists a clear research gap in understanding how ESG and sustainability principles are actually practiced, interpreted, and institutionalized in hospital settings. Although disclosure-based studies such as Asmara and Rahmawati (2024) have shown that ESG reporting levels among Indonesian healthcare institutions remain below 50 percent of GRI standards, there is still little empirical and ethnographic evidence exploring how hospital actors construct, negotiate, and enact ESG values in their daily workflows. This absence of micro-level exploration underscores the need for ethnomethodological inquiry into hospital sustainability accounting to bridge the gap between formal ESG frameworks and their real-world enactment.

The study conducted by Hussain et al. (2024) shows that sustainable healthcare service innovations have the potential to improve management, reduce expenditures, and enhance patient health. Nevertheless, most previous studies remain positivist and quantitative in nature, focusing on performance indicators rather than lived social processes behind sustainability accounting practices. Recent qualitative investigations—such as Fitermen et al. (2025), Rospani and Handajani (2024), and Mat and Mutlu (2025)—demonstrate that while awareness and some practices are emerging, detailed ethnomethodological insights into how ESG values are socially constructed in daily hospital operations are still limited.

The findings of Oso et al. (2025) indicate that the proposed ESG-based approach provides stakeholders with resources to make informed decisions balancing social value and financial performance. Yet, despite such advancements, empirical understanding of how ESG frameworks evolve through everyday hospital interactions remains underexplored. Similarly, Asmara and Rahmawati (2024) show that ESG disclosure among Indonesian healthcare institutions remains low and compliance-oriented, indicating the need for more value-driven approaches.

Finally, Nindiasari et al. (2023) conclude that Sehat Medika Hospital has implemented sustainable practices across economic, social, and environmental domains, yet inconsistencies remain between sustainability rhetoric and practical implementation. The hospital's CSR strategies—focused on long-term orientation, limited stakeholder engagement, and the absence of transparent reporting—illustrate the need for a more context-sensitive and behaviorally informed sustainability framework. Building upon this gap, the present study seeks to address how ESG principles can be meaningfully embedded into hospital sustainability accounting.

Accordingly, this study is guided by three central research questions: how sustainability accounting practices are implemented and interpreted in the daily operations of hospitals; in what ways these practices contribute to institutional performance through the integration of ESG principles; and how ESG principles are socially constructed and embedded within hospital routines, as revealed through an ethnomethodological lens. Based on these questions, the study aims to understand and analyze how sustainability accounting practices are implemented, interpreted, and socially constructed within hospital operations, as well as to examine their contribution to institutional performance through ESG integration. Employing an ethnomethodological approach enables an in-depth exploration of actors' practices and sensemaking processes in linking ESG values with institutional routines. By extending the discourse from disclosure metrics to everyday organizational practice, this research contributes theoretically to the literature on sustainability accounting and institutional theory, while also providing a practically applicable ESG framework aligned with the operational realities of hospitals. Specifically, this study contributes theoretically by expanding legitimacy theory in the context of healthcare sustainability accounting, conceptually by developing an integrated ESG operational framework applicable in hospital settings, and practically by providing hospital managers with evidence-based guidelines to embed sustainability practices institutionally, moving beyond descriptive verification.

LITERATURE REVIEW

The legitimacy theory provides the philosophical foundation for understanding how organizations seek to align their activities with societal expectations. Branco and Rodrigues, (2006) introduced the concept of a "social contract" between companies and society as the essence of legitimacy theory, in which companies disclose social responsibility information to legitimize their operations. According to Oktariyani (2024), Siladjaja et al. (2023), Zulkarnain (2022), and Ramadhani et al. (2022), public disclosure serves as a means to mitigate social pressure and gain legitimacy for a company's existence and activities. When organizations violate this social contract, they risk losing public trust, investor confidence, and institutional support. Recent studies reaffirm this logic in the hospital context, where legitimacy is increasingly tied to transparent environmental management and social accountability practices. Fitermen et al. (2025), for

instance, demonstrate that environmental management accounting in hospital waste management functions as a legitimacy mechanism to strengthen institutional credibility and public confidence. Similarly, Rospani and Handajani (2024) highlight that the implementation of green accounting at regional hospitals contributes not only to environmental protection but also to reinforcing hospitals' legitimacy within their communities.

Closely related, stakeholder theory emphasizes that an organization's success and sustainability depend on its ability to meet the expectations of its diverse stakeholders. Stakeholder theory conceptualizes stakeholders as individuals or groups that influence or are influenced by organizational goals, emphasizing shared influence and accountability in value creation. Therefore, organizations are expected to engage transparently with their stakeholders through financial and non-financial reporting, ensuring that all parties have access to relevant information to evaluate performance and foster sustainable relationships (Awa et al., 2024; Freeman & McVea, 2001; Kujala et al., 2022; Mahajan et al., 2023). In healthcare institutions, the role of stakeholder alignment is crucial, as hospital operations directly impact patients, employees, communities, and regulators. According to Ramadhani et al. (2022) and Oktasari et al. (2024) organizations that foster strong stakeholder relationships and integrate environmental and social considerations into their decision-making are more likely to achieve superior performance outcomes. Mat and Mutlu (2025) expand on this argument by showing that nurse executives view sustainability not simply as compliance but as a strategic framework that integrates patient-centered leadership, ethics, and governance.

The ethnomethodological research approach focuses on the commonsense reasoning individuals use in their everyday lives. Although rooted in the discipline of sociology, ethnomethodology has had a significant impact on various other fields of social science, such as cognitive science, anthropology, communication, linguistics, psychology, and the philosophy of social science (Fadila & Yulifar, 2023). In the context of sustainability accounting, this approach enables researchers to uncover how accounting practices are socially constructed, negotiated, and maintained within institutional environments. This interpretive approach fills a methodological gap in the sustainability accounting literature, which has been dominated by positivist and quantitative studies that focus solely on performance indicators, rather than on lived experiences and meaning-making processes.

According to Coville (2021), in a broad sense, sustainability accounting refers to a business organization's strategy that connects the company with its surrounding environment. This strategy illustrates how business economics and production interact with one another and how business operations reflect financial, social, and environmental performance. Amalia et al., (2022) argue that sustainability accounting reflects an organization's multidimensional performance—economic, social, and environmental—through a balanced reporting system. Recent research has applied a sustainability accounting framework to hospitals, demonstrating its potential to improve operational efficiency and public trust (Rospani & Handajani, 2024). Gunawan (2024) further

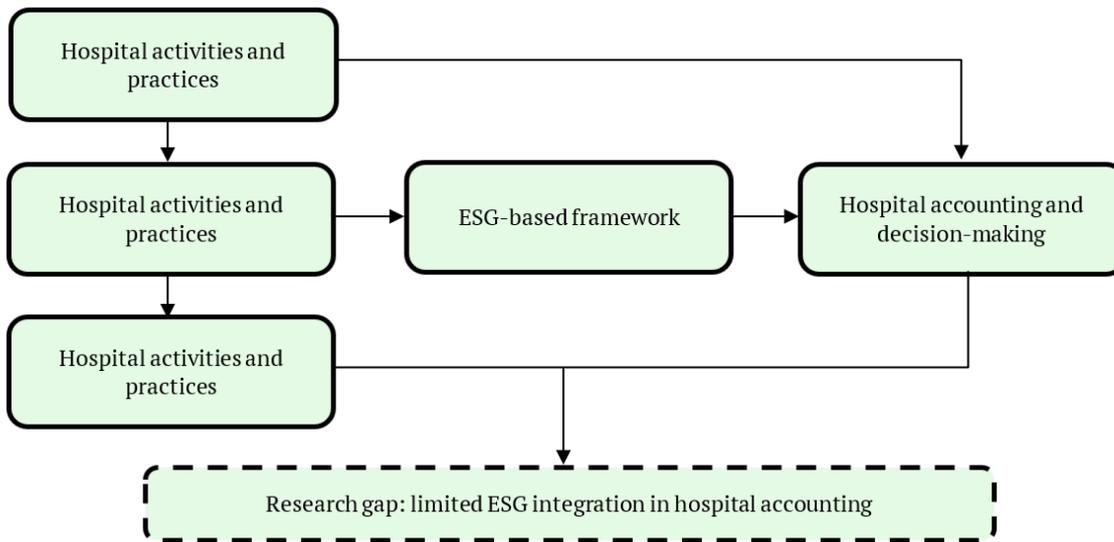


Figure 1. Conceptual framework of the research (Source: Authors' own elaboration)

demonstrates that integrating GRC with ESG principles in hospital management enhances long-term institutional sustainability.

ESG uses three key factors to assess the sustainability impact and ethical aspects in the investment decision-making process regarding a company or business entity, namely ESG aspects. Investors generally take these criteria into account when making investment decisions (Zulkarnain, 2022). Takeda et al. (2025) propose a multidimensional hospital sustainability index that integrates ESG performance with digital transformation, demonstrating how data-driven management enhances transparency and decision-making efficiency. Asmara and Rahmawati (2024) also found that ESG disclosures among Indonesian healthcare companies remain limited and compliance-oriented, signaling an opportunity to advance beyond formal reporting toward genuine sustainability integration.

Based on the theoretical foundations above, this study does not propose a causal model but rather an interpretive framework for understanding how legitimacy and stakeholder expectations are enforced through everyday sustainability accounting practices in hospitals. Legitimacy theory provides insight into how hospitals continuously negotiate their “social contract” with the community through transparent environmental and social practices. Stakeholder theory complements this by illuminating the interactive processes through which multiple actors—patients, staff, regulators, and communities—co-construct accountability and meaning in hospital operations. Sustainability accounting and ESG principles, in turn, serve as the mediating language through which these interactions become visible and institutionally recognized.

The conceptual framework developed in this study was designed to explain how sustainability accounting in hospitals emerges as a socially constructed practice rather than a technical reporting requirement. Hospitals are complex socio-institutional environments where decisions involving resource use, patient care, and governance accountability occur simultaneously. Previous research emphasizes that although ESG frameworks are gaining global attention, many hospitals

adopt ESG only as a disclosure mechanism without embedding sustainability into daily decision-making (Asmara & Rahmawati, 2024; Takeda et al., 2025). This creates an empirical and theoretical gap: how do routine hospital activities materialize into ESG-based sustainability accounting?

To address this, the present study applies an interpretive qualitative methodology, grounded in ethnomethodology, to investigate how actors construct meaning and sustain accountability through everyday interactions. Ethnomethodology focuses on how individuals produce and reproduce social order through routine practices. Within hospital settings, this approach uncovers how ESG values such as environmental responsibility, patient-centered social accountability, and governance transparency are enacted through shared routines and interpretive understanding (Fadila & Yulifar, 2023). This epistemological stance differs from prior quantitative studies that evaluate ESG based on metrics or disclosure indexes without exploring the behavioral realities that produce those indicators (Del Gesso & Lodhi, 2024). The conceptual framework linking legitimacy theory, stakeholder theory, and sustainability accounting to ESG-based hospital performance is presented in **Figure 1**.

Accordingly, the conceptual map **Figure 1** is not intended as a causal or testable model but as an interpretive representation of the sites and interactions where ESG values are socially constructed and embedded in hospital decision-making. It illustrates how hospital activities and practices continuously shape—and are shaped by—the institutional pursuit of legitimacy and stakeholder accountability within an emerging ESG-based framework. **Figure 1** operationally guides the interpretation of empirical findings. After applying ethnomethodological analysis to interviews, observations, and document reviews, the data consistently demonstrated that ESG principles materialized from day-to-day hospital routines rather than being imposed by external requirements. For example, visual reminders on energy use, structured waste segregation, water conservation practices, and documentation of community engagement activities reflected shared interpretations of environmental and social responsibility.

These micro interactions strengthened internal accountability and served as mechanisms for establishing legitimacy with stakeholders.

From an environmental perspective, sustainability practices were observable through tangible actions such as nightly energy patrols, sticker-based communication encouraging conscious use of utilities, and systematic segregation of medical and non-medical waste. Although these activities were simple and manual, they represented a collective commitment to ecological responsibility and resource stewardship. As Fitermen et al. (2025) argue, environmental sustainability in hospitals is often rooted in routine operational decisions rather than strategic policy declarations.

Social sustainability similarly emerged through communicative and relational practices. The hospital documented social outreach programs, provided clear patient rights information, and implemented QR based grievance mechanisms to ensure responsiveness and transparency. These activities demonstrated reflexivity: staff understood that their actions shaped the organization's reputation and stakeholder trust. This aligns with Mat and Mutlu (2025), who emphasize that authentic social responsibility in healthcare arises from reinforcement of patient-centered values rather than compliance.

Governance-related sustainability emerged through documented audit trails, standard operating procedures (SOP)-driven data backups, and transparent budget allocations. These activities illustrate the accountability dimension of ethnomethodology: sustainability becomes *visible* and *reportable* when documentation and transparency mechanisms are present (Ahmed, 2024). The study reveals that governance practices financial audits, documentation, and data backup logs function not only as administratively required steps, but as symbols of institutional integrity.

MATERIALS AND METHODS

Research Design and Philosophical Rationale

This study adopts a qualitative interpretive design with an ethnomethodological approach to explore how sustainability accounting practices are socially constructed, interpreted, and institutionalized in hospital operations. Ethnomethodology emphasizes how individuals interpret daily work, negotiate meaning, and create social order, aligning directly with how ESG principles are embedded in organizational routines. Through this lens, sustainability is understood as a reflexive social practice, not merely a formal reporting mechanism.

Ethnomethodology, grounded in interpretive sociology, seeks to uncover "members' methods"—the reasoning processes that sustain shared meaning in institutional life. This philosophical base aligns with sustainability accounting, which is inherently interpretive and socially constructed. Meutia et al. (2022) show that corporate materiality analysis is largely motivated by legitimacy considerations, while Del Gesso and Lodhi (2024) confirm that stakeholder and legitimacy theories dominate ESG disclosure studies. These insights justify the integration of interpretive and social-

constructionist paradigms in this research. Furthermore, Thalib et al. (2023) reveal how accounting practices are deeply rooted in local cultural values and meaning-making, reinforcing the relevance of ethnomethodology in contextual ESG analysis.

In hospital contexts, ESG integration involves actors negotiating accountability, ethics, and transparency through everyday reasoning. This study therefore interprets sustainability accounting as a lived moral practice that supports institutional legitimacy and stakeholder trust.

Research Location and Participants

This study was conducted in 2025 at Port Medical Center (PMC) Hospital, Indonesia, a private healthcare institution implementing ESG-aligned sustainability programs. The site was purposively selected for its theoretical relevance as a model of sustainability-oriented healthcare management.

A total of eleven informants participated, comprising four key informants—the finance manager (governance), infrastructure and facilities supervisor (environmental), information communication and technology manager (data governance), and business development and marketing supervisor (social engagement)—and seven supporting informants from administrative and technical staff. This composition allowed triangulation between managerial discourse and operational practice. Inclusion criteria were:

- (a) managerial/supervisory positions linked to ESG functions,
- (b) at least two years of professional experience, and
- (c) involvement in sustainability decision-making.

Data were collected through in-depth interviews, non-participant observation, and document review over three months. Each interview lasted 60-90 minutes, complemented by at least two observation sessions per division (administration, facilities, outpatient) to capture both routine and informal activities. Data saturation was reached after the tenth interview, when no new themes emerged (Saunders et al., 2018).

Ethical protocols were observed, including written consent, voluntary participation, and anonymization. Ethics clearance was obtained from the hospital's institutional review board. This configuration enabled multi-perspective triangulation across ESG domains, highlighting how hospital actors co-construct meaning and accountability in their daily work.

Data Collection Techniques

Three techniques were used—interviews, observation, and document analysis—to ensure comprehensive understanding. In-depth interviews explored how staff interpret and internalize ESG values in their daily routines, following qualitative procedures used in healthcare sustainability studies (Vasileiou et al., 2024). Non-participant observation recorded naturally occurring behaviors such as energy conservation, patient engagement, and internal coordination, capturing tacit expressions of accountability. Document analysis covered sustainability reports, circulars, SOPs, training materials, and visual media (e.g., posters and dashboards), treated as organizational artefacts that embody

accountability norms. The inclusion of institutional documents follows evidence-based practice in sustainability accounting research (Sari et al., 2024; Schlunegger et al., 2024). Together, these methods allowed methodological triangulation, revealing alignments and gaps between formal ESG policies and lived practices.

Data Credibility and Trustworthiness

To ensure research rigor, several validation strategies were applied. Methodological triangulation compared interview, observation, and document data for interpretive consistency. Member checking involved presenting thematic summaries to selected informants for factual confirmation. Reflexive journaling and memoing documented the researcher's positionality, while thick description captured the social and cultural context of hospital operations. Peer debriefing with qualitative experts ensured theoretical and analytical coherence.

These strategies are consistent with established standards of qualitative trustworthiness. Ahmed (2024) emphasizes triangulation and engagement as sources of credibility, while AbuAlula et al. (2023) highlight reflexivity and member checking for enhancing dependability and confirmability. Rather than seeking positivist objectivity, this study prioritizes interpretive authenticity—ensuring findings resonate with participants' lived realities.

Data Analysis Procedures

Data analysis followed an iterative process comprising reduction, thematization, and interpretation. Data Reduction: Interview transcripts, field notes, and institutional documents were reviewed to identify meaningful statements and social interactions. Coding was conducted both inductively, based on participants' narratives, and deductively, guided by ESG principles. Thematic construction: Codes were grouped into thematic clusters reflecting how ESG concepts were enacted and understood in hospital practices. Contradictions were treated as analytically valuable, illustrating tensions between efficiency, ethics, and legitimacy. Interpretive integration: Themes were interpreted through ethnomethodology, legitimacy theory, and stakeholder theory (Oktasari et al., 2024) to explain how sustainability practices support legitimacy, accountability, and stakeholder engagement.

Within the ethnomethodological framework, three analytical dimensions guided interpretation:

1. Indexicality—meanings are context-dependent (e.g., “transparency” varies between patient reporting and energy audits);
2. Reflexivity—staff reconstruct ESG values through everyday decision-making and interaction; and
3. Accountability—sustainability practices are made visible and reportable, reinforcing institutional trust.

This interpretive focus goes beyond thematic coding to analyze how language and interaction produce organizational accountability.

Analytical Integration

Insights from indexicality, reflexivity, and accountability were synthesized into an Interpretative ESG Framework for

Hospitals, showing that sustainability accounting emerges through social interaction rather than formal compliance mechanisms. This synthesis links micro-level daily reasoning with macro-level institutional legitimacy, extending sustainability accounting from a disclosure-based approach to a lived moral accountability system.

Consequently, the Results and Discussion sections build directly on this methodological foundation—interpreting ESG practices as socially negotiated actions that reinforce legitimacy, transparency, and trust within healthcare institutions.

The methodological design of this research was intentionally developed to answer the question of *how* sustainability accounting and ESG practices emerge, are interpreted, and negotiated in everyday hospital operations. Understanding ESG in a hospital context cannot rely solely on positivist, quantitative, or disclosure-based assessments because ESG behavior is not merely recorded—it is lived, practiced, negotiated, and socially constructed. Therefore, an **interpretive-qualitative approach with ethnomethodology** was selected to reveal how hospital staff understand and internalize sustainability practices in real interactional settings.

Ethnomethodology enables the researcher to enter the *lifeworld* of institutional actors and examine how meaning-making occurs through routine work, small decisions, gestures, and informal communication (Fadila & Yulifar, 2023). Such an approach aligns with recent calls in ESG accounting literature emphasizing the need to move beyond quantitative ESG scoring toward exploring cultural, behavioral, and sense-making dimensions (Del Gesso & Lodhi, 2024). In healthcare contexts, sustainability is not a program—it is a social practice embedded in workflows, interactions, and accountability exchanges (Mat & Mutlu, 2025).

In this study, philosophical rationale guides the adoption of an interpretivist paradigm. This paradigm assumes that organizational sustainability is constructed through shared meaning rather than imposed policies. The research design positions ethnomethodology as the bridge connecting ESG indicators to lived experiences. The research context, PMC Hospital, Indonesia, was chosen because it has begun implementing internal sustainability practices linked to ESG dimensions, such as energy efficiency, waste management routines, community engagement, and transparent governance mechanisms.

To provide a comprehensive overview of the methodological trajectory, the research process is visually summarized in **Figure 2**.

Figure 2 visually demonstrates how the methodological decisions shaped the empirical findings. After applying the interpretive-ethnomethodological approach, the results revealed that ESG practices in hospitals are not merely operational procedures; they represent collective meaning-making and accountability processes. For example, during observation, security staff consistently patrolled and turned off unused lights—not because of regulation, but because they felt *responsible* for conserving energy. This shows that environmental sustainability emerges as a reflexive social identity, not only a technical program.

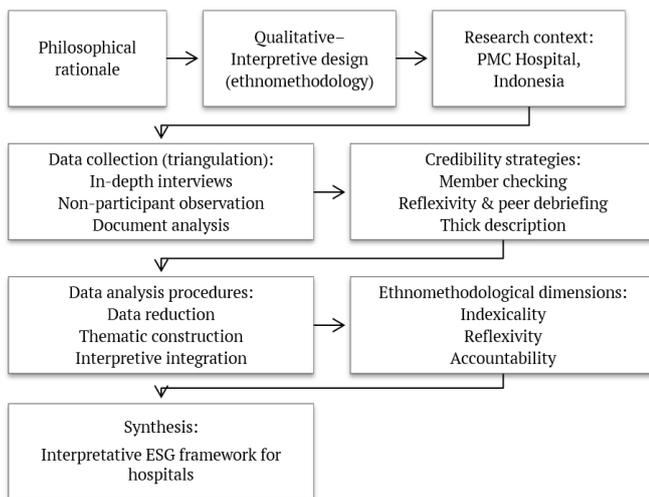


Figure 2. Flow of research process integrating ethnomethodological principles and ESG analysis in hospital context (Source: Authors' own elaboration)

The methodological flow in **Figure 2** shows that credibility strategies (member checking, reflexive journaling, and peer debriefing) strengthened interpretation, ensuring that conclusions are grounded in participant experiences and not researcher bias. This aligns with AbuAlula et al. (2023), who found that member validation supports confirmability of qualitative findings.

The data analysis phase further validated that sustainability actions are contextual. Data reduction and thematic grouping revealed three dominant clusters aligned with ESG: environmental–energy efficiency, water conservation, and waste segregation; social–patient rights transparency, community engagement, and CSR documentation; and governance–information technology (IT) security, financial audit trail, and transparent budgeting.

These findings prove the value of the methodological model: each ESG dimension emerged naturally from observed routines, not from preset indicators. This supports Meutia et al. (2022) who assert that legitimacy and stakeholder theory influence ESG practices, showing institutions perform sustainability to maintain trust.

RESULTS

This analysis identifies three interrelated dimensions of sustainability accounting in the hospital context: ESG. Each dimension represents how institutional actors construct meaning, negotiate responsibility, and demonstrate accountability in integrating sustainability practices into daily operations. The environmental aspect encompasses three core components—energy efficiency and conversion, water conservation and management, and medical and non-medical waste management—illustrating how ecological responsibility is collectively exercised through daily routines, staff participation, and contextual decision-making.

The social aspect encompasses community engagement and contribution, as well as patient rights and service satisfaction, reflecting how social engagement becomes an



Figure 3. Placement of energy conservation sticker on the air conditioner switch (Source: Field study)

ethical and professional obligation that strengthens stakeholder trust. Meanwhile, the governance aspect integrates information systems and data security with financial transparency and accountability, highlighting how technological integrity, ethical data management, and documented financial audits foster institutional legitimacy. Together, these ESG dimensions illustrate that sustainability accounting in hospitals is not simply a technical framework, but rather a socially negotiated practice that strengthens legitimacy, transparency, and trust across all levels of the organization.

Environmental Aspect

Energy efficiency and conversion

The hospital has undertaken various efforts to promote energy efficiency and conversion, one of which includes placing stickers in strategic areas. This initiative aims to remind both visitors and hospital staff about the importance of energy conservation. This was conveyed by Mr. T (initials), supervisor of the infrastructure and facilities installation unit.

“Hospitals make circulars and stickers to save electricity, for example, on switches, if they are not being used, turn off the lights, if the AC is not being used, turn off the AC.”

This visual campaign is accompanied by routine operational monitoring. Security officers conduct night patrols to ensure unused computers, lights, and air conditioners are turned off. Another informant on duty confirmed in a statement that:

“Because there is no automatic system here, so at most around 6 to 7 pm we will have security patrolling around to see if there are any computers or rooms that are no longer in service, then they will be turned off.”

This statement is supported by field observations, where energy-saving stickers were placed on AC switches and lights as a constant reminder of responsible energy use (**Figure 3** and **Figure 4**).

Based on interview and observation data, the hospital's approach to energy efficiency combines visual communication (stickers and flyers) with behavioral routines (manual checks by security personnel).



Figure 4. Placement of energy conservation sticker on the light switch (Source: Field study)

Table 1 presents an ethnomethodological interpretation of these findings based on the dimensions of indexicality, reflexivity, and accountability.

Through these integrated practices, the hospital demonstrates that environmental responsibility is not limited to technical infrastructure but is socially constructed through shared routines, symbolic reminders, and moral accountability consistent with ESG principles.

Water conservation and management

Water conservation and management are among the hospital’s practical commitments to the environmental pillar within the ESG framework. These initiatives emphasize behavioral awareness and technical maintenance to ensure efficient use of water resources. One concrete example is the installation of water-saving stickers near faucets in public and staff restrooms, designed to remind users to minimize unnecessary water use. As stated by Mr. T, supervisor of infrastructure and facilities installation:

“Always check and provide water-saving sticker labels so that both employees and patients who visit PMC will not use water if it is not necessary.”



Figure 5. Water conservation sticker application (Source: Field study)

Field observations confirmed that these stickers were strategically placed on taps throughout the hospital (**Figure 5**), serving as everyday cues that reinforce shared responsibility for resource conservation.

In addition to visual communication, the hospital also implements active maintenance to prevent water waste. Staff promptly repair leaks reported by employees or visitors, as Mr. T explained,

“If there is a leak, we will try to repair it.”

These findings indicate that hospital water management practices combine symbolic communication and responsive management, reflecting behavioral and institutional commitments to sustainability. To further illustrate how these initiatives embody the ethnomethodological dimensions of indexicality, reflexivity, and accountability, **Table 2** presents

Table 1. Analysis results of energy efficiency and conversion data (Field Observation, 2025)

Interview data	Indexicality	Reflexivity	Accountability
The hospital installed informational stickers in strategic areas.	Activities such as issuing circular letters and installing electricity-saving stickers are understood as part of the hospital’s internal practices in promoting energy-saving behavior. The meaning of these actions can only be fully comprehended through daily practices and routines.	Indirectly, the statement indicates that the hospital recognizes the importance of saving energy and is trying to implement an energy-saving culture through visual and administrative communication approaches.	As a reminder in the effort to conserve energy, the implementation of circulars and stickers reflects the hospital’s documented and monitorable initiatives, thus representing accountability in energy management in accordance with the ESG framework on environmental aspects.
The hospital turns off the lights if the electricity or air conditioning is not in use.	Researchers observed that energy-saving practices are still carried out manually through checks by security personnel, and these actions can only be understood based on the routines and conditions present in the hospital.	The statement indicates that the hospital is aware of energy efficiency, even though it is still done manually, reflecting a commitment to environmental aspects through simple but consistent actions.	Routine patrols conducted by security personnel, such as turning off unused devices, are a tangible form of energy monitoring that can be tracked and documented and are the hospital’s responsibility in energy management.

Table 2. Results of data analysis on water conservation and management (Field Observation, 2025)

Interview data	Indexicality	Reflexivity	Accountability
The hospital is applying stickers.	The procedure for checking and installing water-saving stickers is understood within the hospital environment, where awareness of water usage is shaped through habits and meaningful information media in daily practice.	Through an educational approach to employes, patients, and their families, as well as the implementation of sustainability values in its operational activities, the hospital indirectly builds an image as an institution that cares about its environment.	In line with the ESG principle on environmental aspects, the practice of installing labels and regularly checking water pipes is a concrete step that can be monitored and documented as a form of the hospital’s responsibility toward water usage efficiency.
The hospital is trying to make repairs if there are any pipe leaks.	This statement implies that responding to water leaks is part of the facility maintenance routine, which is carried out daily if requested by service users.	The hospital demonstrates its commitment to water efficiency by acting quickly on potential waste, which also strengthens its image as a responsible steward of resources.	The hospital’s commitment to promptly address the water leak reflects its responsibility toward resource utilization, which can be followed up, documented, and reported in accordance with the ESG framework on environmental aspects.



Figure 6. Non-infectious waste disposal site (Source: Field study)



Figure 7. Infectious waste disposal site (Source: Field study)

an interpretive analysis derived from interviews and field observations.

The analysis in **Table 2** shows that water conservation practices at PMC Hospital are not simply technical maintenance routines, but rather socially practiced behaviors based on shared meaning and reflexive awareness. The integration of symbolic reminders (stickers) and responsive maintenance (leak repairs) reflects how environmental accountability is constructed through daily interactions between staff, patients, and management. These findings confirm that sustainability in water management is emerging as a cultural and institutional practice aligned with the environmental dimension of the ESG framework.

These routines are not merely procedural but represent a shared moral reasoning through which hospital staff interpret environmental responsibility as part of their professional and ethical identity. Through contextual interpretation, actions such as waste sorting or energy-saving campaigns are understood as situated meanings of accountability rather than mere compliance. In this sense, environmental sustainability at PMC Hospital operates as a reflexive social process—where everyday routines become communicative expressions of institutional care, ethics, and legitimacy.

Management of medical and non-medical waste

The hospital has implemented a structured waste segregation system that distinguishes between medical waste and non-medical waste. This practice reflects not only compliance with environmental regulations but also the

hospital’s broader commitment to sustainability accounting within the ESG framework. As explained by Mr. T, supervisor of infrastructure and facilities installation,

“We have to look at the type first; we have two TPS, one for infectious waste and one for non-infectious waste.”

Field observations confirmed this explanation. The hospital provides separate temporary waste disposal sites for each waste category, clearly labeled and color-coded to ensure proper sorting and minimize environmental risk. **Figure 6** shows the non-infectious waste disposal site, while **Figure 7** displays the infectious waste disposal site, both located in accessible yet safely managed areas within the hospital premises. In addition to sorting, the hospital implements strict procedures for the handling and transportation of medical waste. Staff assigned to collect and transport waste are required to wear personal protective equipment (PPE) to prevent exposure to hazardous materials. As Mr. T emphasized,

“Every staff member who collects medical waste from the source must be protected by PPE.”

This statement was reinforced by one of the hospital’s sanitation staff, Ms. L, who added,

“Before we collect the waste, we are checked to ensure we are wearing complete gloves, masks, and aprons; this is part of our daily routine.”

Table 3. Results of data analysis on medical and non-medical waste management (Field Observation, 2025)

Interview data	Indexicality	Reflexivity	Accountability
The hospital has divided waste into two types.	The statement indicates that waste management in hospitals is understood based on the characteristics of the waste generated, where sorting and placement practices at the temporary waste storage site are carried out according to infectious and non-infectious categories.	The hospital implements waste management procedures according to applicable standards, thus establishing an image as an institution that cares about safety and the surrounding environment.	The separation of polling stations based on waste type indicates the existence of a documented and accountable management system, allowing both medical and non-medical staff to correctly distinguish waste disposal locations.
The hospital does not dispose of medical waste.	The statement describes that the waste disposal process is part of the hospital's operational activities, which does not have its own processing facilities, so its implementation depends on cooperation with third parties.	Although only temporarily storing medical waste, hospitals still fulfill their environmental responsibilities by collaborating with third parties for the transportation and management of that waste.	The involvement of third parties in waste transportation and disposal reflects the existence of documented cooperation through contracts or handover reports, as part of environmental responsibility within the ESG framework.
The hospital prepares PPE for protection when collecting medical waste.	The statement indicates that self-protection practices are understood as part of the operational activities of medical waste collection, where the meaning of using PPE can only be understood through work practices and routines in hospitals.	The collection of medical waste using PPE is a form of the hospital's commitment to the importance of occupational safety and infection prevention, as part of the sustainability value that has become a regulation in that work environment.	This activity is evidenced through documentation of SOPs, occupational safety and health training, and the availability of PPE as a manifestation of the hospital's responsibility toward occupational safety and medical waste management.
The hospital is collaborating with a third party.	The statement indicates that the hospital does not have its own waste treatment facilities, so the term 'management' refers to the temporary storage and handover of third parties.	Cooperation with third parties documented through a MoU is part of the formal procedure and a standard practice in medical waste management in hospitals.	As proof of compliance with environmental responsibilities within the ESG framework, the storage and disposal of medical waste, as well as cooperation with third parties, are documented through a MoU.

Medical waste is temporarily stored before being handed over to a licensed third party responsible for the transportation and destruction of hazardous and toxic materials. This process ensures compliance with environmental standards and legal requirements. As Mr. T emphasized,

“We do not carry out the destruction ourselves; it is handled by a licensed third party.”

Collaboration with external waste management companies is formalized through a memorandum of understanding (MoU). This partnership ensures that hospital waste management activities are traceable and accountable, as confirmed by Ms. R, an administrative officer who manages documentation:

“Every medical waste transport is recorded and signed jointly by the hospital and a third party; we even weigh the waste together to ensure accuracy.”

To further demonstrate how hospital waste management practices align with the ethnomethodological dimensions of indexicality, reflexivity, and accountability, **Table 3** summarizes the interpretive analysis obtained from interviews and observations.

The findings in **Table 3** indicate that waste management practices at PMC Hospital constitute an integrated environmental accountability system that combines awareness, occupational safety, and procedural governance. The structured separation of waste types reflects a documented and transparent mechanism that facilitates proper segregation by medical and non-medical personnel. Furthermore, the hospital's collaboration with a licensed third

party—formalized through a MoU—ensures that hazardous medical waste is handled, weighed, and transported in accordance with national environmental standards, thereby strengthening the institution's compliance and traceability.

Furthermore, the consistent use of PPE by staff and the provision of regular training sessions demonstrate the hospital's commitment to maintaining worker safety while strengthening a culture of environmental responsibility. Collectively, these efforts transform waste management from a mere operational necessity into a socially meaningful practice grounded in reflective and procedural accountability. Through these daily routines, the hospital not only meets regulatory requirements but also contributes to establishing sustainability as a lived organizational value, reaffirming environmental management within the broader ESG framework.

Social Aspect

Community involvement and contribution

The hospital has implemented various social programs as a manifestation of its commitment to hospital social responsibility. This activity aims to strengthen the hospital's image in the surrounding environment. Additionally, the hospital also collaborates with relevant parties, such as community health centers, in carrying out social activities. This was stated by Ms. H, the business development and marketing supervisor:

“We usually create a year-long program to discuss the social aspects we will implement in the community. We often implement social services or provide outreach at schools or visit each community health center

Table 4. Results of data analysis on engagement and contribution to society (Field Observation, 2025)

Interview data	Indexicality	Reflexivity	Accountability
The hospital is already running a social program.	This indicates that the meaning of social activities is understood contextually and depends on the routine practices carried out in hospitals as well as on the social conditions in the surrounding environment.	The statement indicates that indirectly, outreach activities create an image that the hospital is active and cares about the community, reflecting how social practices are conducted and applied to support the hospital's social legitimacy.	The hospital accounts for its social activities through annual routines and formal cooperation with external parties such as community health centers, demonstrating that the implementation of social programs is part of the institution's responsibility to the surrounding community and can be tracked and reported as part of social ESG indicators.
The hospital has documented the results of the health education sessions.	This statement indicates that reporting and documentation practices are inseparable from the hospital context, where every activity performed must be systematically documented.	This confirms the importance of reporting as a form of internal control and good governance, while also shaping the perception that the hospital has administrative order and accountability.	The existence of activity reports indicates that the hospital has a documented and transparent accountability system for each activity.
Impact on hospitals	Community service is defined as the hospital's interaction with its community, where active social engagement shapes the public's recognition and memory of the hospital.	The hospital has a better reputation due to its social activities, which is a strategy for hospital image building through social action.	Hospital involvement in community services can be seen as a form of social responsibility that strengthens the institution's position in the public eye and can serve as evidence of meaningful social engagement for performance reporting.

(Puskesmas) to see what programs they have for the elderly or integrated health posts (Posyandu). We usually implement these programs and collaborate with community health centers around the hospital.”

Additionally, to ensure that every social activity carried out has accountable evidence, the hospital routinely documents these activities. This documentation includes activity reports, photo documentation, and videos of the activity execution. This step is part of the hospital's efforts to be accountable for each social program it runs, as stated by the information officer specifically tasked with:

“Every activity must have documentation, we have a form called an activity report. In the activity report, everything is listed from the introduction to the documentation, so everything is listed there for all activities.”

With these social activities, the hospital becomes better known to the surrounding community. This activity also contributes to improving the hospital's reputation. This indicates that the implementation of social programs has a positive impact on the hospital, as explained by Ms. H:

“The hospital will become better known to the public if, for example, we are more involved in community services, so they will be the most important, our hospital will be remembered more, so its reputation will increase.”

Based on the interviews conducted, the researcher then systematically analyzed the data. The results of this analysis are presented in **Table 4** to facilitate understanding and interpretation.

Based on the interviews conducted, the researchers then systematically analyzed the data to interpret how medical and non-medical waste management practices reflect environmental accountability within the hospital's

operational context. This analysis integrated insights from managerial narratives and staff observations to capture the formal procedures and daily routines that support sustainable waste management. The results of this analysis are presented in **Table 4**, which summarizes the interpretative findings based on the ethnomethodological dimensions of indexicality, reflexivity, and accountability, thus facilitating a clearer understanding and interpretation of how these practices embody the hospital's environmental responsibility.

Patient rights and service satisfaction

The hospital actively provides information about patients' rights and obligations. This information is generally provided when patients are about to be admitted. Additionally, patient rights and responsibilities are also disseminated through various information media, such as banners and leaflets available in the service area. This is as explained by Ms. H, the business development and marketing supervisor:

“Usually it is in the central hospital (CO) where every patient who wants to be admitted for treatment has a general consent, one of which is an explanation of the patient's rights and obligations. Usually every time a patient is admitted for treatment, the family will be informed and they will sign the informed consent.”

As part of transparency and education in healthcare services, the hospital provides information materials outlining patient rights and responsibilities. These materials take the form of posters and leaflets placed in strategic areas throughout the hospital. The purpose of providing these materials is to ensure patients clearly understand their rights and responsibilities. This was acknowledged by the staff member on duty who stated:

“Banners are prepared for each unit, one for inpatient care, one for outpatient care.”

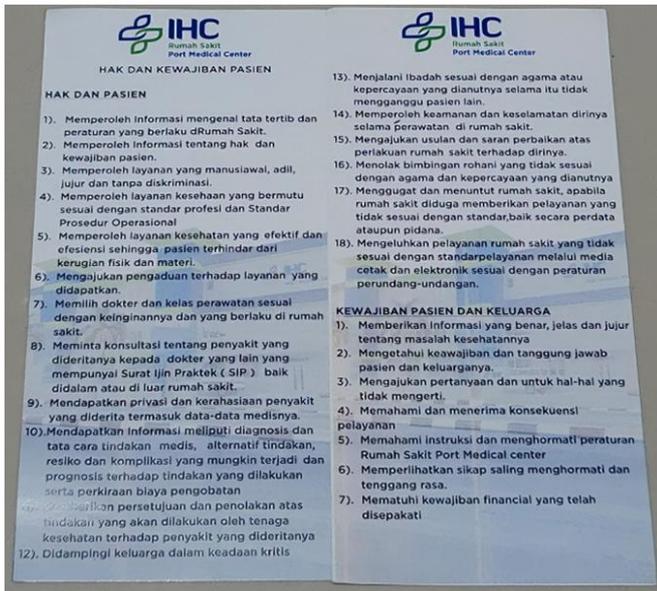


Figure 8. Leaflet on patients’ rights and responsibilities (Source: Field study)

An example of a leaflet on patient rights and responsibilities are shown in **Figure 8**. The hospital provides a special medium for receiving complaints and dissatisfaction with the services provided, in an effort to improve service quality. It uses QR barcodes as a means for patients to easily and quickly submit complaints. This is as explained by Ms. H:

“We have prepared a QR barcode in each unit so that if there is a problem of dissatisfaction, we have prepared one in the outpatient unit, one in the emergency unit, one in the MCU, one in the inpatient unit, but we still add one in the inpatient administration section.”

Based on the interview results, the researchers conducted a systematic data analysis. The results of this analysis are presented in **Table 5**.

Based on the results of interviews and observations, the hospital actively provides information to patients and their

families regarding patient rights and obligations. Documents such as general consent and informed consent signed by the patient or their family upon admission serve as proof that the patient’s rights and obligations have been communicated and understood. Additionally, to facilitate access to information, the hospital utilizes banners displaying patient rights and obligations. The hospital also provides a QR barcode as a means of receiving complaints or expressions of dissatisfaction with the service. This mechanism serves as a form of documentation for the hospital, as well as the basis for determining follow-up steps in handling complaints and conducting evaluations to improve service quality. Collectively, these findings demonstrate that the hospital’s social practices extend beyond compliance—they embody a commitment to transparency, responsiveness, and continuous engagement with patients and the surrounding community.

Beyond formal reporting, these social sustainability practices represent the hospital’s reflexive process of sense-making. Staff reinterpret patient-centered communication, internal training, and community outreach as moral interactions that sustain mutual trust and reinforce the hospital’s legitimacy. This reflexive process transforms social responsibility from an administrative requirement into a shared ethical practice embedded in everyday routines and organizational culture. In doing so, the hospital’s social initiatives function as ongoing moral dialogues—linking professional ethics, patient experience, and institutional credibility within the broader ESG framework.

Governance Aspects

Information systems and data security

In terms of governance, one activity is the management of information systems and data security, particularly concerning the confidentiality of patient data and medical records. The hospital already has IT security procedures designed to protect data and information systems from various threats. Additionally, the hospital also regularly backs up data, a process carried out by both the hospital’s internal team and an external party, namely the central office. This is as stated by

Table 5. Results of data analysis on rights and service satisfaction (Field Observation, 2025)

Interview data	Indexicality	Reflexivity	Accountability
The hospital informs patients about their rights and obligations.	In the operational activity of admitting patients upon admission, the rights and obligations of patients are explained to patients and their families as part of the consent procedure commonly performed at the patient admission stage.	By involving families in the delivery of information about patient rights and obligations, hospitals build an image as transparent, patient-respecting service providers that maintain ethical communication throughout the care process.	Documents such as general consent and informed consent signed by the patient or their family serve as proof that the patient’s rights and obligations have been communicated and understood.
The hospital has media regarding patient rights and obligations.	This statement indicates a shared understanding among both medical and non-medical staff regarding the importance of information media as a means of communication with patients in every hospital service unit.	This statement reflects how hospitals, as informative and transparent institutions, also demonstrate how hospital staff understand their role in upholding social values.	As a form of responsibility in conveying the information needed by patients, the hospital uses banners as an information medium, which also serves as part of the visual and operational documentation demonstrating information transparency.
The hospital provides a means for patients to express their dissatisfaction.	The statement indicates that the hospital provides a means of communication for complaints or dissatisfaction with the service.	The availability of these channels for expressing complaints or dissatisfaction indicates that the hospital is committed to being responsive and open to feedback, and that staff view this role as a link between patients and management.	The media in the form of a QR barcode serves as a documented complaint mechanism, allowing for tracking of complaint trails such as time and responsible unit, and setting the next steps in handling the complaint.

Table 6. Results of data analysis for information systems and data security (Field Observation, 2025)

Interview data	Indexicality	Reflexivity	Accountability
The hospital already has IT security procedures.	This statement implies that the practice of daily data backup is significant in the context of hospitals that manage sensitive data, both patient-related and operational, thus requiring a robust protection system.	This statement reflects work practices that comply with information security standards and demonstrates an awareness of the potential risks associated with digital data.	As a form of accountability in IT governance, technical documentation such as backup schedules, system logs, and IT reports can be used to prove that backup practices are carried out both internally and by headquarters.
The hospital already has SOPs for data backup.	This statement indicates that in a hospital work environment responsible for managing important and sensitive data, the implementation of SOPs becomes a vital component in ensuring the organization and protection of information systems.	The existence of SOPs indicates that data backup is an activity that is formally regulated, routinely performed, and understandable by the implementers.	As evidence of good IT governance, the existence of SOPs serves as an official document as well as a form of accountability for data security and the continuity of hospital operations.

Mr. A, the information communication and technology manager:

“We have IT security procedures in place; we perform daily backups. So, there are two types of backups: internal and external. We perform our own backups, as we have our own servers for data backup. Our data is also backed up at our central office. Both are in real time.”

In the implementation of data backup, the hospital has established SOPs that serve as a guide for carrying out the process. These SOPs are designed to ensure that all backup activities are performed consistently, structured, and in accordance with agreed-upon provisions. The existence of this SOP also aims to minimize the risk of losing important data and ensure that data can be recovered quickly and accurately in the event of a disruption to the information system.

This commitment was further reinforced by an information communication and technology officer, who emphasized the existence of the following operational safeguards:

“There is an SOP for data backup, and it explains how often backups must be done and where the copies are stored.”

This testimony reinforces the interpretation that data governance at PMC Hospital is not merely a technical routine, but also a manifestation of institutional accountability and procedural transparency. The formalization of data backup through SOPs reflects a proactive strategy to protect patient information, maintain system reliability, and uphold ethical standards in digital governance—all of which are important indicators of the governance pillar within the ESG framework.

Based on the interviews conducted, the researchers then systematically analyzed the data. The results of this analysis are presented in **Table 6**, which summarizes the ethnomethodological interpretation of data governance and information security practices through the dimensions of indexicality, reflexivity, and accountability.

Based on the results of interviews, observations, and document studies, it is known that the hospital has established data backup activities as a routine activity. As a form of accountability in carrying out these activities, the hospital prepares technical documentation and IT reports. Additionally, the existence of SOPs serves as an official

document supporting good IT governance, particularly in the aspects of data security and hospital operational continuity. Thus, the practice of routine data backup, supported by formal documentation, reflects the implementation of good IT governance within the ESG framework.

Financial transparency and accountability

Financial transparency and accountability are two key components of the governance pillar that support the implementation of sustainability accounting in hospitals. Financial transparency is reflected through mechanisms for openly presenting information related to budgets, financial reports, and fund allocation to stakeholders, which also serves as an indicator of good organizational governance. Meanwhile, financial accountability is demonstrated by the hospital's ability to account for every use of funds appropriately, efficiently, and in accordance with applicable regulations. Both indicators play a role in supporting sound financial management and strengthening public and stakeholder trust.

In preparing financial statements, hospitals have a structured process to ensure accuracy, transparency, and compliance with applicable accounting standards. This process begins with recording daily transactions in the journal, which is done systematically by the relevant unit. This is as explained by Ms. D, the hospital's finance manager,

“The financial reporting process is carried out from the journaling process of daily transactions, for example, from transactions at the cashier service, the cashier receives money, we make a cash inflow journal when the cashier issues money for excess payment of inpatient down payment, for example, we make a cash outflow journal.”

In addition, as a form of commitment to transparency and accountability in financial management, the hospital has conducted an audit of its financial reports, as stated by another officer in his statement, that:

“Financial reports are audited regularly every year.”

As part of efforts to achieve good governance, hospitals have consistently implemented budget transparency. This transparency is realized by allocating budgets to each work unit based on their needs and previously prepared plans. In this way, every request for goods procurement or other needs

Table 7. Results of data analysis on financial transparency and accountability (Field Observation, 2025)

Interview data	Indexicality	Reflexivity	Accountability
Hospitals have a process for preparing financial statements.	The statement describes the hospital's routine and real activities in recording daily transactions.	Staff understanding of accounting procedures and adherence to SOPs reflects practices that build a transparent and trustworthy image of the hospital.	All transactions can be traced and audited, thus supporting the implementation of sustainability accounting.
The hospital audits its financial statements every year.	The statement indicates that conducting financial audits periodically is a real practice of hospitals in overseeing their operations.	The awareness and compliance of hospital management are reflected in the implementation of applicable financial governance standards.	This demonstrates the existence of formal accountability that can be verified and audited by both internal and external parties.
The hospital has implemented budget transparency.	This statement indicates that in managing the budget per unit, hospitals do so openly and clearly.	Management awareness in maintaining discipline in budget usage aims to ensure it remains within the set limits.	Every traceable and monitorable budget submission and usage is a form of hospital responsibility.

is ensured not to exceed the established budget limits. This is as explained by Ms. D, the hospital's finance manager:

“Each unit has its own budget and we are transparent when they submit a budget for their requests for goods and we provide their budget for all requests, trying not to exceed the budget.”

Based on the interviews conducted, the researcher then systematically analyzed the data to gain a deep understanding of the findings in the field. The results of this analysis were then compiled and presented in **Table 7** to provide a more structured and informative overview. **Table 7** presents a summary of the analysis results.

Based on interviews and observations, the hospital has numerous transactions occurring in its operations. To facilitate the search and audit process, all transactions are recorded in a detailed and structured manner. With a responsible recording system, the hospital can identify cash flow, minimize the risk of misuse, and increase accountability to stakeholders. The audit process reflects formal accountability to ensure that every activity, decision, and resource use is carried out in accordance with applicable procedures and standards. Every budget proposal and use are also recorded in detail, can be tracked, and monitored, demonstrating the hospital's commitment to transparent resource management. This management and oversight enable the hospital to present accountable reports to stakeholders.

Thus, the principles of good governance are clearly and observably implemented in the hospital's daily operations. However, beyond their procedural function, governance practices such as transparent budgeting, financial auditing, and data security management operate as communicative acts through which accountability is made visible and socially recognized. Hospital leaders and staff continually negotiate the meanings of transparency, fairness, and integrity within their professional and ethical contexts. This negotiation transforms governance from a mere administrative mechanism into a moral dialogue that connects ethical reasoning with institutional performance. Through these situated interactions, the hospital constructs governance as an interpretive framework that sustains legitimacy, aligns ethical conduct with operational accountability, and reinforces public trust in its sustainability practices.

Interpretive Integration of ESG Findings

The preceding analyses demonstrate that sustainability accounting at PMC Hospital is not merely a series of operational routines but a socially negotiated process.

Across ESG dimensions, hospital staff collectively interpret sustainability as part of their moral and professional identity. Energy conservation, patient transparency, and financial audits become communicative practices through which accountability is rendered visible and legitimacy is continuously sustained.

From an ethnomethodological standpoint, these findings show how hospital actors reproduce social order through practical reasoning—legitimizing ESG principles in everyday discourse and routines. This synthesis integrates the three analytical dimensions—situated meaning, reflexive reasoning, and visible accountability—into a coherent understanding of how ESG values are enacted in everyday hospital life.

Overall, the integrated ESG framework illustrates that sustainability practices at PMC Hospital are not isolated technical procedures but socially constructed, reflexive, and institutionally embedded across all organizational domains. This confirms that the hospital's commitment to sustainability is internalized within its professional conduct and operational systems, strengthening its legitimacy as a socially responsible healthcare institution.

Hence, the interpretative ESG framework encapsulates sustainability accounting as an ongoing social accomplishment—a dynamic process of meaning-making, reflexive accountability, and institutional legitimization across the hospital's operational system. Through these processes, ESG values become not only organizational indicators but also the moral grammar through which everyday hospital practices sustain legitimacy, trust, and ethical responsibility.

As shown in **Figure 9**, the environmental aspect highlights operational initiatives such as energy efficiency, water conservation, and structured waste management, which collectively demonstrate the hospital's ecological accountability. The social aspect emphasizes community engagement, transparency of patient rights, and responsive service management, reflecting the institution's social legitimacy and ethical responsibility.

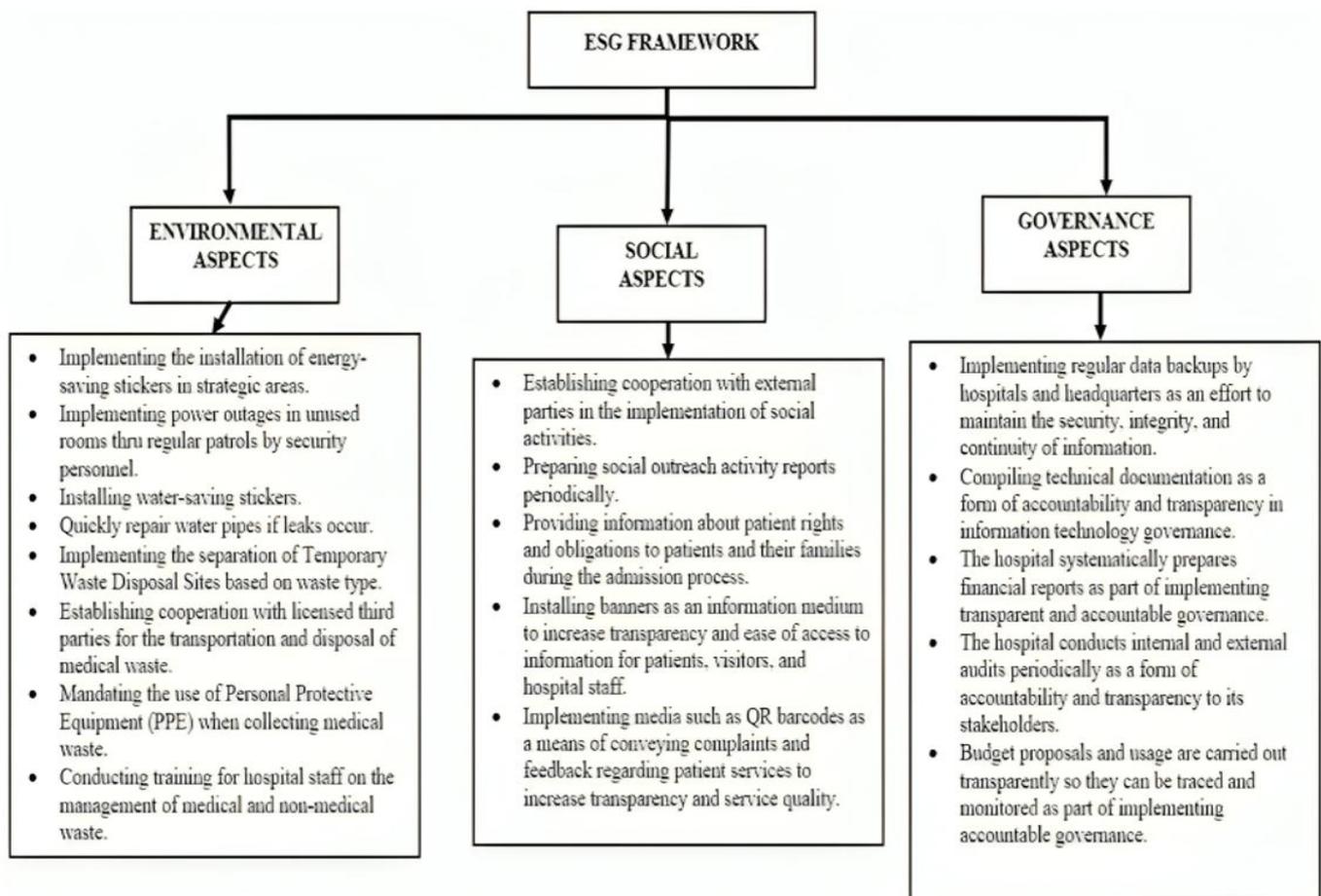


Figure 9. ESG framework (Source: Authors' own elaboration)

Meanwhile, the governance aspect emphasizes the formalization of accountability mechanisms through data security protocols, financial transparency, and regular audits, which ensure procedural integrity and institutional trust.

To make the interpretative ESG framework more actionable for hospital managers, **Table 8** translates the qualitative insights from ethnomethodological analysis into a set of practical performance indicators. These indicators combine quantitative measures (e.g., frequency, compliance rate, participation level) and qualitative assessments (e.g., perceived legitimacy, sense-making, and moral accountability) to ensure that ESG implementation is both measurable and meaningful within the hospital's daily operations.

The proposed ESG performance checklist transforms interpretive understanding into an applied managerial tool. It helps hospital leaders systematically monitor sustainability practices across ESG domains—bridging the gap between institutional ideals and operational realities and reinforcing ESG as both a reporting mechanism and a lived organizational culture.

DISCUSSION

This study reaffirms that sustainability accounting in hospitals is operationalized through three interrelated dimensions—ESG—each corresponding to the research

questions that guided this investigation. These dimensions collectively explain how sustainability practices are socially constructed, negotiated, and institutionalized within hospital operations. The findings extend prior work by demonstrating that ESG is not merely a set of compliance routines but a socially embedded organizational behavior in which actors continuously interpret and legitimize their responsibilities through daily interactions. This approach addresses the empirical and theoretical gaps highlighted in previous studies, which suggest that ESG implementation in Indonesian healthcare institutions remains narrow in scope and largely compliance-oriented, emphasizing disclosure over meaningful behavioral change (Asmara & Rahmawati, 2024; Meutia et al., 2022). While governance aspects are often more visible in reports, environmental and social practices tend to be under-represented, underscoring the need for a behaviorally informed and interpretive framework. Nindiasari et al. (2023) likewise identify inconsistencies between CSR rhetoric and operational practice, particularly in stakeholder engagement and transparent reporting.

This study demonstrates how hospital staff construct environmental accountability through everyday routines that merge symbolic communication and technical procedures. Energy-saving campaigns, water-use monitoring, and structured waste segregation are understood not only as administrative tasks but as collective expressions of ecological responsibility. Visual reminders such as stickers and posters, combined with daily security patrols and rapid response to

Table 8. Practical ESG performance checklist for hospital managers

ESG dimension	Key practice (from Figure 9)	Suggested performance indicators	Evaluation method/evidence
Environmental aspects	Implementing the installation of energy-saving stickers in strategic areas	Quantitative: % of strategic areas with conservation stickers & Qualitative: Staff recognition and internalization of energy-saving messages	Observation checklist; photo documentation
	Implementing power outages in unused rooms through regular patrols by security personnel	Quantitative: Number of patrol checks per week; % of rooms monitored & Qualitative: Staff discipline and awareness of power use	Patrol reports; energy audit logs
	Installing water-saving stickers	Quantitative: % of faucets labeled with water-saving reminders & Qualitative: User compliance and behavioral response	Visual inspection; user interviews
	Quickly repairing water pipes if leaks occur	Quantitative: Average response time to leak reports; number of leaks repaired per month & Qualitative: Responsiveness and coordination between units	Maintenance reports; complaint logs
	Implementing the separation of TPS based on waste type	Quantitative: % compliance with waste segregation SOP; volume of segregated waste & Qualitative: Clarity of labeling and staff adherence	Field observation; SOP audit checklist
	Establishing cooperation with licensed third parties for the transportation and disposal of medical waste	Quantitative: Frequency of waste collection; number of licensed partners & Qualitative: Traceability and satisfaction with partner performance	MoU documents; waste transport receipts
	Mandating the use of PPE when collecting medical waste	Quantitative: % of waste handlers using PPE & Qualitative: Compliance culture and awareness of occupational safety	Observation logs; staff safety checklist
Social aspects	Conducting training for hospital staff on the management of medical and non-medical waste	Quantitative: Number of training sessions/year; % of trained staff & Qualitative: Improved knowledge and behavioral change after training	Training reports; post-training evaluations
	Establishing cooperation with external parties in social activities	Quantitative: Number of partnerships formed per year & Qualitative: Perceived social impact and collaboration effectiveness	MoUs; CSR reports; interviews
	Preparing social outreach activity reports periodically	Quantitative: Number of reports completed on schedule & Qualitative: Depth of reflection and lessons learned from each activity	Activity reports; document review
	Providing information about patient rights and obligations	Quantitative: % of patients informed upon admission & Qualitative: Patient understanding and satisfaction levels	Admission forms; patient survey results
	Installing banners as an information medium for patients, visitors, and staff	Quantitative: % of hospital units displaying banners & Qualitative: Accessibility and clarity of displayed information	Observation; visual documentation
Governance aspects	Implementing media such as QR barcodes for complaints and feedback	Quantitative: Number of complaints received/resolved via QR per month & Qualitative: Responsiveness and improvement actions taken	Complaint database; management review records
	Implementing regular data backups by hospitals and headquarters	Quantitative: Backup frequency (daily/weekly); % of critical systems backed up & Qualitative: Staff compliance with IT SOPs	IT backup logs; system audit reports
	Compiling technical documentation for accountability and transparency in IT governance	Quantitative: Number of IT reports produced per quarter & Qualitative: Clarity and consistency of documentation	IT reports; documentation audit
	Preparing financial reports as part of transparent and accountable governance	Quantitative: Timeliness of report submission; % of reconciled transactions & Qualitative: Staff adherence to accounting standards	Financial records; audit trails
	Conducting internal and external financial audits periodically	Quantitative: Number of audits completed annually; % of corrective actions implemented & Qualitative: Openness to external evaluation	Audit reports; corrective action memos
	Ensuring budget transparency and traceability in resource use	Quantitative: % of units with accessible budget documentation & Qualitative: Perceived fairness and trust in allocation process	Budget reports; procurement documents; staff feedback

water leaks, reinforce reflexive awareness of sustainability in action (Fitermen et al., 2025; Hussain et al., 2024; Takeda et al., 2025). From an ethnomethodological standpoint, these practices reveal that environmental meaning is indexical—context-dependent and continuously negotiated—while accountability emerges as a visible moral performance rather than mere compliance. Building on these environmental practices, it becomes evident that social sustainability is also

constructed through relational and communicative processes within the hospital.

Social sustainability at PMC Hospital is enacted through participatory relationships with patients, staff, and surrounding communities, reaffirming that social legitimacy is produced through interactional trust and transparency. Outreach collaborations with local health centers, structured documentation of CSR programs, and patient-rights

communication (via banners and QR-based complaint systems) embody an ethical dialogue between the institution and its stakeholders. These results confirm that social accountability is reflexively sustained through communicative practices, aligning with legitimacy and stakeholder theories, where trust is co-created through responsiveness and inclusivity (Mat & Mutlu, 2025; Vasileiou et al., 2024). Theoretically, this dimension illustrates that legitimacy is not an outcome but a continual social process—maintained through everyday conversations that transform organizational values into shared norms. Practically, hospital managers can reinforce this legitimacy by cultivating open feedback channels and codifying social engagement within performance evaluations and patient-care metrics. Moreover, both environmental and social initiatives are underpinned and formalized by governance practices, which make accountability visible and credible.

Governance practices, including IT security protocols, regular data backups, and financial audits, serve as communicative acts that make accountability observable and credible. The existence of SOPs and transparent budget allocations reflects institutional reflexivity—where procedures are both followed and continually re-interpreted by actors to sustain fairness and integrity (Ahmed, 2024; Gunawan, 2024; Sari et al., 2024). Financial transparency, annual audits, and routine budget reporting demonstrate that institutional legitimacy is strengthened when procedural accountability is socially enacted in everyday decision-making. In theoretical terms, this dimension bridges Ethnomethodology and Legitimacy Theory by showing how rules acquire meaning only when interpreted through daily interaction. In practical terms, governance systems should therefore emphasize communicative verification—open audit discussions, peer review of budgets, and transparent digital documentation—to transform compliance into continuous learning. Together, these three dimensions—ESG—provide a comprehensive framework for understanding sustainability accounting as an integrated institutional practice.

By synthesizing these three dimensions, the study directly addresses the research questions regarding how sustainability accounting practices are implemented, interpreted, and socially constructed within hospitals. Environmental initiatives cultivate situated ecological meaning, social programs nurture reflexive legitimacy, and governance mechanisms uphold visible accountability. The three ESG dimensions are interdependent: environmental practices enhance social trust by demonstrating institutional commitment to ethical responsibility, while governance mechanisms codify both environmental and social initiatives, ensuring transparency and sustained accountability. This interaction illustrates that ESG functions as an integrated system rather than isolated practices. Collectively, they demonstrate that sustainability accounting is not a technical framework but a lived institutional practice shaped by interpretive reasoning and stakeholder negotiation. This synthesis extends existing theory by shifting ESG discourse from disclosure-based reporting to institutionalized sense-making (Del Gesso & Lodhi, 2024; Thalib et al., 2023). It reinforces that organizational legitimacy is not granted by regulation but continually reproduced through daily moral

reasoning—thereby positioning ESG as a socially constructed moral order embedded in healthcare operations.

Practical Implications and Future Direction

Practically, this study provides hospital managers with an operational roadmap to translate interpretive insights into measurable governance tools. The developed ESG framework serves as a context-sensitive model aligning sustainability values with hospital workflows and decision processes. Hospitals can improve performance by integrating behavioral cues (e.g., visual reminders), participatory monitoring, community engagement, and transparent documentation into their daily routines. From a policy perspective, hospital administrators are encouraged to formalize ESG initiatives through internal guidelines, performance-linked incentives, and integration into strategic planning documents, ensuring that sustainability practices are not only interpreted at the individual level but also embedded institutionally.

While this study provides valuable insights into interpretive ESG practices, it is subject to several limitations, including its single-site design, purposive sampling, potential social desirability bias in interviews, and observer effect during observations. Future research could address these limitations through multi-site comparative studies and a mixed-methods approach that links ESG practices to measurable outcomes such as energy consumption, waste tonnage, and patient satisfaction scores. Such work would further validate the practical applicability of interpretive sustainability accounting in healthcare contexts.

These implications bridge theory and practice. They also highlight that hospital sustainability cannot rely solely on external audits but must be co-constructed through internal dialogue and reflective accountability. Looking forward, future research may expand this ethnomethodological framework into performance-metric analysis, exploring how interpretive ESG practices translate into measurable institutional outcomes. Such work can further demonstrate how meaning-making processes strengthen both organizational legitimacy and stakeholder trust.

By linking the theoretical foundations of ESG and legitimacy with the observed practices across ESG dimensions, this study ensures a coherent narrative from conceptual framing to empirical insights. This approach highlights how interpretive sustainability accounting is not only observed in isolated practices but operationalized and institutionalized throughout hospital operations. By explicitly connecting theory, methodology, and empirical findings, the study demonstrates the integrated and socially constructed nature of ESG, bridging conceptual understanding with practical application.

Building on these practical insights and future research directions, the study further contributes to a deeper theoretical understanding of institutional sustainability by demonstrating that ESG principles function as the moral grammar of hospital life. In this regard, sustainability accounting emerges as a dynamic social accomplishment—a continuous cycle of meaning-making, reflexive accountability, and legitimacy reproduction. It reflects the interplay between environmental responsibility, governance ethics, and social accountability, illustrating how these dimensions collectively

shape institutional practices. By framing ESG as an integrated and socially constructed moral order, this study offers an evidence-based perspective on how hospitals can sustain ethical, ecological, and organizational integrity within the broader context of sustainable development.

CONCLUSION

This research demonstrates that sustainability accounting in hospitals operates through mutually reinforcing ESG dimensions. ESG practices are not simply regulatory compliance but are shaped through social interactions, reflection on organizational values, and negotiation of responsibilities among actors. An ethnomethodological approach allows this research to uncover how sustainability practices are constructed, implemented, and maintained in daily hospital operations.

The research findings confirm that environmental initiatives—such as energy efficiency, water conservation, and waste management—are integrated through social routines, visual cues, and formal procedures. Social sustainability is realized through community engagement, patient-centered communication, and systematic program documentation, which strengthen social legitimacy and professional trust. Governance practices emphasize transparency, accountability, and operational integrity through SOPs, IT security protocols, transaction recording, and structured audits. Thus, sustainability accounting emerges as an institutional practice that supports institutional sustainability.

Conceptually, this research expands the understanding of ESG from mere disclosure to an institutional practice that is reflective and sensitive to the operational context. ESG is shaped through consistent social interactions, routine practices, and adaptation to specific hospital conditions, emphasizing the importance of behavior-based ESG in practical implementation. From a practical perspective, this study offers an operational and contextually applicable ESG framework. The integration of behavioral indicators, routine monitoring, community engagement, and formal documentation provides concrete strategies for improving institutional performance, patient satisfaction, and ecological outcomes. This framework also supports adaptive and responsible managerial decision-making and can serve as a reference for other hospitals seeking to systematically adopt sustainability principles.

This study makes significant theoretical and practical contributions. Theoretically, it affirms ESG as a social practice embedded in organizational operations, expanding the sustainability discourse from regulatory compliance to institutional practice. Practically, it provides practical solutions for sustainable development, enabling hospitals to enhance sustainability, accountability, and stakeholder trust, while offering an operational model that can be tailored to specific institutional contexts. By linking the theoretical foundations of ESG and legitimacy with the observed practices across ESG dimensions, this study demonstrates a coherent integration from conceptual framing to empirical insights. This highlights how interpretive sustainability accounting is operationalized and institutionalized in hospital contexts,

ensuring that theoretical, methodological, and practical contributions are mutually reinforced.

Author contributions: **RGM:** conceptualization, methodology, data curation, and writing—original draft; **NR:** investigation, formal analysis, and writing—review & editing; **DAS:** data curation, visualization, and writing—review & editing; **LH:** software, validation, formal analysis, and writing—review & editing; & **H:** supervision, writing—review & editing, and validation. All authors agreed with the results and conclusions.

Funding: This study was supported by the Directorate General of Higher Education, Indonesia.

Acknowledgments: The authors would like to thank all informants and staff at PMC Hospital who generously shared their experiences and provided valuable insights for this research. The authors would also like to thank all individuals and institutions who contributed to the completion of this study.

Ethical statement: The authors stated that this study adhered to established ethical standards for research involving human participants. Data were collected using a self-report questionnaire, in-depth interviews, non-participant observation, and analysis of publicly available documents. Participation in the questionnaire and interviews was voluntary, without compensation, and all participants provided informed consent. The authors stated that a cover letter detailing the study's objectives, data handling procedures, assurances of anonymity, and instructions for participation was provided. Personal data and responses were anonymized to ensure confidentiality. No experiments were conducted on humans or animals, and the research posed no risk to individuals, communities, or the environment. All procedures complied with Indonesian national law and the principles of the Helsinki Declaration, and were conducted in accordance with the journals' ethical procedures.

AI statement: The authors stated that the use of generative AI or AI-based tools in this study was limited solely to assisting with reference management and identifying recent literature. AI tools were not used for data analysis, interpretation of results, or drafting substantive content. All intellectual input, analysis, and writing were conducted independently by the authors.

Declaration of interest: No conflict of interest is declared by the authors.

Data sharing statement: Data supporting the findings and conclusions are available upon request from corresponding author.

REFERENCES

- AbuAlula, N. A., Almarwani, A. M., Mamanao, D. M., Altarawneh, N. S., Alharbi, M. R., & Ebeid, I. A. (2023). The relationship between bullying and emotional state among undergraduate nursing students: A cross-sectional correlation study. *Nursing Research and Practice*, 2023, Article 2397229. <https://doi.org/10.1155/2023/2397229>
- Ahmed, S. K. (2024). The pillars of trustworthiness in qualitative research. *Journal of Medicine, Surgery, and Public Health*, 2, Article 100051. <https://doi.org/10.1016/j.gjmedi.2024.100051>
- Amalia, R., Riesmiyantiningtias, N., Abdurrachman, A., & Kusuma, A. B. (2022). Implementasi akuntansi keberlanjutan pada industri perbankan dalam mencapai sustainable development [Implementation of sustainability accounting in the banking industry in achieving sustainable development: A case study of Bank Kalsel]. *Financial: Jurnal Akuntansi*, 8(2), 188-199. <https://doi.org/10.37403/financial.v8i2.469>

- Asmara, S. M., & Rahmawati, I. P. (2024). Analysis of ESG disclosure practices in healthcare sector companies. *AKUMULASI: Indonesian Journal of Applied Accounting and Finance*, 3(1), 14-36. <https://doi.org/10.20961/akumulasi.v3i1.1677>
- Awa, H. O., Etim, W., & Ogbonda, E. (2024). Stakeholders, stakeholder theory and corporate social responsibility (CSR). *International Journal of Corporate Social Responsibility*, 9, Article 11. <https://doi.org/10.1186/s40991-024-00094-y>
- Branco, M. C., & Rodrigues, L. L. (2006). Communication of corporate social responsibility by Portuguese banks. *Corporate Communications: An International Journal*, 11(3), 232-248. <https://doi.org/10.1108/13563280610680821>
- Coville, T. (2021). AICPA guide: Attestation engagements on sustainability information (including greenhouse gas emissions information). *Journal of Global Awareness*, 2(1), Article 8. <https://doi.org/10.24073/jga/02/01/08>
- Del Gesso, C., & Lodhi, R. N. (2024). Theories underlying environmental, social and governance (ESG) disclosure: A systematic review of accounting studies. *Journal of Accounting Literature*, 47(2), 433-461. <https://doi.org/10.1108/JAL-08-2023-0143>
- Fadila, F., & Yulifar, L. (2023). Tinjauan kritis perkembangan metode penelitian etnografi dan etnometodologi [A critical review of the development of ethnographic and ethnomethodological research methods]. *Jurnal Ilmiah Universitas Batanghari Jambi*, 23(3), Article 2649. <https://doi.org/10.33087/jiubj.v23i3.3883>
- Fitermen, A. R. F., Mintarti, S., & Khairin, F. N. (2025). Environmental management accounting practices in hospital waste management: A legitimacy theory perspective. *RIGGS: Journal of Artificial Intelligence and Digital Business*, 4(3), 13-21. <https://doi.org/10.31004/riggs.v4i3.1967>
- Freeman, R. E., & McVea, J. (2001). *A stakeholder approach to strategic management*. SSRN. <https://doi.org/10.2139/ssrn.263511>
- Fujianti, L., Nelyumna, N., Azizah, W., Astuti, S. B., Hilmiyah, N., & Qodriyah, A. L. (2024). Good corporate governance dan environmentalal, social, governance disclosures di Indonesia. *Jurnal Reviu Akuntansi dan Keuangan*, 14(1), 19-36. <https://doi.org/10.22219/jrak.v14i1.28986>
- Gunawan, R. M. B. (2024). Integration of GRC and ESG in hospital risk management and its impact on sustainability. *Eduvest-Journal of Universal Studies*, 4(11), 10179-10190. <https://doi.org/10.59188/eduvest.v4i11.1522>
- Hussain, A., Umair, M., Khan, S., Alonazi, W. B., Almutairi, S. S., & Malik, A. (2024). Exploring sustainable healthcare: Innovations in health economics, social policy, and management. *Heliyon*, 10(13), Article e33186. <https://doi.org/10.1016/j.heliyon.2024.e33186>
- Hutajulu, S. M., Nuraini, N., & Nasution, R. S. (2024). Analisis implementasi kebijakan manajemen tata kelola di rumah Sakit Mitra Medika Medan Amplas [Analysis of the implementation of governance management policies at Mitra Medika Hospital, Medan Amplas]. *Afiasi: Jurnal Kesehatan Masyarakat*, 9(2), 179-186. <https://doi.org/10.31943/afiasi.v9i2.383>
- Kujala, J., Sachs, S., Leinonen, H., Heikkinen, A., & Laude, D. (2022). Stakeholder engagement: Past, present, and future. *Business & Society*, 61(5), 1136-1196. <https://doi.org/10.1177/00076503211066595>
- Mahajan, R., Lim, W. M., Sareen, M., Kumar, S., & Panwar, R. (2023). Stakeholder theory. *Journal of Business Research*, 166, Article 114104. <https://doi.org/10.1016/j.jbusres.2023.114104>
- Mat, S. T. B., & Mutlu, H. (2025). Strategic and holistic approach to sustainable development in hospitals- perspectives of nurse executives: A qualitative study. *Journal of Nursing Management*, 2025, Article 5296442. <https://doi.org/10.1155/jonm/5296442>
- Meutia, I., Kartasari, S. F., & Yaacob, Z. (2022). Stakeholder or legitimacy theory? The rationale behind a company's materiality analysis: Evidence from Indonesia. *Sustainability*, 14(13), Article 7763. <https://doi.org/10.3390/su14137763>
- More, Y. F., Littik, S. K. A., & Sinaga, M. (2023). Gambaran kepuasan pasien rawat jalan di RSUD Dr. T. C. Hillers Maumere Kabupaten SIKKA [Overview of outpatient satisfaction at Dr. T. C. Hillers Maumere Regional Hospital, SIKKA Regency]. *Jurnal Untuk Masyarakat Sehat*, 7(2), 110-119. <https://doi.org/10.52643/jukmas.v7i2.3114>
- Nindiasari, A. D., Widodo, A. L., & Lumaku, A. M. (2023). The use of Porter's corporate social responsibility strategy for hospital sustainability. *Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen*, 6(2), 157-174. <https://doi.org/10.33795/jraam.v6i2.003>
- Oktariyani, A. (2024). Analisis pengungkapan emisi karbon perusahaan dalam laporan tahunan dan keberlanjutan subsektor transportasi sebagai bentuk legitimasi perusahaan [Analysis of corporate carbon emission disclosure in annual reports and the sustainability of the transportation subsector as a form of corporate legitimacy]. *Equivalent: Journal of Economic, Accounting and Management*, 2(2), 487-500. <https://doi.org/10.61994/equivalent.v2i2.633>
- Oktasari, E., Lovita, E., & Wulaningsih, R. W. (2024). Studi etnometodologi: Tata kelola dengan pemanfaatan teknologi informasi dalam pengelolaan keuangan apartemen Gading Icon [Ethnomethodology study: Governance through the use of information technology in apartment financial management]. *Jurnal Masharif Al-Syariah: Jurnal Ekonomi dan Perbankan Syariah*, 9(4), 2862-2890. <https://doi.org/10.30651/jms.v9i4.23994>
- Oso, O. B., Alli, O. I., Babarinde, A. O., & Ibeh, A. I. (2025). Advanced financial modeling in healthcare investments: A framework for optimizing sustainability and impact. *Gulf Journal of Advance Business Research*, 3(2), 561-589. <https://doi.org/10.51594/gjabr.v3i2.98>

- Ramadhani, K., Saputra, M. S., & Wahyuni, L. (2022). Pengaruh penerapan green accounting dan kinerja lingkungan terhadap kinerja keuangan dengan tata kelola perusahaan sebagai variabel moderasi [The effect of green accounting implementation and environmental performance on financial performance with corporate governance as a moderating variable]. *Jurnal Akuntansi Trisakti*, 9(2), 229-244. <https://doi.org/10.25105/jat.v9i2.14559>
- Rospani, T. W. J., & Handajani, L. (2024). Analysis of the application of green accounting at Mataram City Regional Hospital. *Jurnal Penelitian Teori & Terapan Akuntansi*, 9(2), 131-146. <https://doi.org/10.51289/peta.v9i2.829>
- Sari, N., Omar, M., Pasinringi, S. A., Zulkifli, A., Sidin, A. I., Irwandy, I., Thamrin, Y., Saleh, L. M., & Ayuningtyas, D. (2024). Toward hospital resilience: A qualitative study on the identification of hospital shocks during disruption era in Indonesia. *BMC Health Services Research*, 24, Article 1185. <https://doi.org/10.1186/s12913-024-11385-2>
- Saunders, B., Sim, J., Kingstone, T., Baker, S., Waterfield, J., Bartlam, B., Burroughs, H., & Jinks, C. (2018). Saturation in qualitative research: Exploring its conceptualization and operationalization. *Quality & quantity*, 52(4), 1893-1907. <https://doi.org/10.1007/s11135-017-0574-8>
- Schlunegger, M. C., Zumstein-Shaha, M., & Palm, R. (2024). Methodologic and data-analysis triangulation in case studies: A scoping review. *Western Journal of Nursing Research*, 46(8), 611-622. <https://doi.org/10.1177/01939459241263011>
- Siladjaja, M., Nugrahanti, T. P., & Madgalena, P. (2023). *Teori akuntansi positif: Sebuah tinjauan pada persepsi berbasis rational decision model terhadap informasi akuntansi berkualitas* [Positive accounting theory: A review of rational decision model-based perceptions of quality accounting information]. CV. Mega Press Nusantara.
- Takeda, M., Xie, J., Kurita, K., & Managi, S. (2025). Advancing hospital sustainability: A multidimensional index integrating ESG and digital transformation. *Sustainability*, 17(19), Article 8787. <https://doi.org/10.3390/su17198787>
- Thalib, M. A., Zanna, L., Rauf, F., & Rasyid, S. (2023). Islamic ethnomethodology studies to uncover local cultural values behind capital accounting practices. *Journal of Accounting Inquiry*, 2(1), 52-59. <https://doi.org/10.14421/jai.2023.2.1.052-059>
- Vasileiou, A., Sfakianaki, E., & Tsekouropoulos, G. (2024). Exploring sustainability and efficiency improvements in healthcare: A qualitative study. *Sustainability*, 16(19), Article 8306. <https://doi.org/10.3390/su16198306>
- Wang, Y., Mao, X., & Zameer, H. (2022). Designing benefit distribution driven innovation strategy for local enterprises under the global value chain system. *Managerial and Decision Economics*, 43(6), 2358-2373. <https://doi.org/10.1002/mde.3531>
- Wu, C.-Y., Kung, C.-M., & Yan, Y.-H. (2025). Consistency and variability of environmental, social, and governance reports from Taiwanese healthcare institutions: An analysis of standardization trends and practices. *International Journal of Medical Science and Health Research*, 9(2), 120-134. <https://doi.org/10.51505/ijmshr.2025.9210>
- Yu, M., Wang, Y., & Umair, M. (2024). Minor mining, major influence: Economic implications and policy challenges of artisanal gold mining. *Resources Policy*, 91, Article 104886. <https://doi.org/10.1016/j.resourpol.2024.104886>
- Zulkarnain, Z. (2022). Pengungkapan lingkungan, sosial, dan tata kelola perusahaan peraih environmental, social, and governance disclosure award 2021 [Environmental, social, and governance disclosure of companies that won the 2021 environmental, social, and governance disclosure award]. *Cakrawala Repositori IMWI*, 5(2), 207-226. <https://doi.org/10.52851/cakrawala.v5i2.130>