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# CONTENTS

Sr. No.	TITLE & NAME OF THE AUTHOR (S)	Page No.
1.	<b>ENVIRONMENTAL ACCOUNTABILITY BASED ON THE PYRAMID OF TRIHITA KARANA: STUDY AT SANGLAH HOSPITAL, BALI</b> <i>ACYNTHIA AYU WILASITTHA &amp; EKO GANIS SUKOHARSONO</i>	1
2.	<b>A STUDY ON IMPACTS OF COVID 19 IN INDIAN STOCK MARKET</b> <i>S. SHANTHINI &amp; Dr. M. JAYANTHI</i>	4
3.	<b>ANALYSIS OF SHARE PRICE BEHAVIOUR OF SELECTED HEALTH CARE COMPANIES IN EARLY STAGES OF COVID - 19</b> <i>A. S. MANJULAKSHMI</i>	9
4.	<b>A STUDY ON SMALL AND MEDIUM TRADER'S PERCEPTION TOWARDS GST WITH SPECIAL REFERENCE TO EDATHUA</b> <i>LIPSON LONAPPAN</i>	15
5.	<b>AN EMPIRICAL STUDY ON THE RANDOM WALK HYPOTHESIS AND WEAK FORM MARKET EFFICIENCY: EVIDENCE FROM NATIONAL STOCK EXCHANGE OF INDIA</b> <i>PRIYANKA DAS</i>	18
	<b>REQUEST FOR FEEDBACK &amp; DISCLAIMER</b>	23

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## ENVIRONMENTAL ACCOUNTABILITY BASED ON THE PYRAMID OF TRI HITA KARANA: STUDY AT SANGLAH HOSPITAL, BALI

**ACYNTHIA AYU WILASITTHA**  
**RESEARCH SCHOLAR**  
**BRAWIJAYA UNIVERSITY IN MALANG**  
**INDONESIA**

**EKO GANIS SUKOHARSONO**  
**PROFESSOR**  
**BRAWIJAYA UNIVERSTY IN MALANG**  
**INDONESIA**

### ABSTRACT

*Environmental accountability is the answer to strengthen the monitoring aspect on hospital waste regulatory. Environmental accountability is a form of accountability which talk about organization's activities and funding that related with environment. This study aims to construct environmental accountability based on Tri Hita Karana (THK) in Sanglah Hospital. This study is using spiritual paradigm with THK culture as a tool of analysis and construction. Environmental accountability based on THK is built through a meaning of environmental accountability in Sanglah hospital from THK point of view and a review of sustainability reporting guidelines by GRI G4 paired with the values of THK. THK is a harmonious relationship between human with God (parhyangan), society (pawongan) and nature (palemahan) that makes environmental accountability based on pyramid of THK has an inseparable unity with God, human and nature with parhyangan as the peak of pyramid. This environmental accountability reflecting that hospital manages the environment is not only aimed at the preservation of nature but also to show concern for the community and as a form of accountability to God.*

### KEYWORDS

Tri Hita Karana, environmental accounting, accountability, spiritual paradigm, hospital.

### JEL CODES

K32, K38, M14, M41, Q53, Q56.

### INTRODUCTION

According to the Ministry of Health Decree No. 1204, hospital requires to treat their waste as it contains bacteria, viruses, toxins and radioactive materials that classified as the hazardous and toxic waste (B3). But there are several cases of non-standardized waste processing in Indonesia. Sampang hospital was proved to dispose their medical waste without fulfilling the standard process of Wastewater Treatment Plant (WWTP) and did not have a legal permission for the installation of solid waste management (rri.co.id, 2014). Medical solid wastes are still commonly found in landfills general waste (krjogja.com, 2013). One possible cause is the absence of obligation to report the hospital waste processing activities that can be seen in the Minister of Health of the Republic of Indonesia no. 1981 of 2010 on Accounting Guideline for Hospital as Public Service Agency. The weakness of monitoring aspect for regulatory of the implementation of the waste processing motivating this study. According to Andrew (2001), accountability can provide a basis for expressing environmental and social issues. Environmental accountability could be the answer to strengthen the monitoring aspect of hospital waste regulatory. Environmental accountability is a form of accountability which talk about activities and funding that carried out by organizations related with the social and natural environment. One form of accountability is the preparation of sustainability report concerning on the economic, environmental, and social system of organization. Preparation of sustainability report guidelines, established by Global Reporting Initiative (GRI) (Sukoharsono, 2009). In addition to GRI, Tri Hita Karana (THK) used in this study because it contains values that appropriate to construct the more complex of environmental accountability which not only about economic, natural and social, but also about God. God going to be an additional element in basic environmental accountability because by increasing the God-conciousness, organization can be more responsible to maintain the mother nature and society as nature and human is create by God.

### RESEARCH'S OBJECTIVE

Researcher wants to construct environmental accountability in the hospital by using the universal value of THK.

### ENVIRONMENTAL ACCOUNTABILITY

According to the Oxford English Dictionary, accountability is derived from the word accountable, which means "required or expected to give an explanation for one's action". Gray et al (2006) found that accountability can be measured through transparency by explaining the organizational form, what your organization does, how the funding is, and the allocation of funds in accordance with these goals. Accountability environment means a form of accountability of the activities carried out by organizations dealing with the social and natural environment. Environmental accounting as a form of accountability is a method to improve business decision-making to be responsive to the environmental challenges and opportunities faced in business today (Sukoharsono, 2007). Environmental accounting contained in the environmental accountability has internal and external functions (Environmental Accounting Guidelines, 2005). Internal function enables companies to organize and analyze the cost and benefit of environmental conservation related to the decision making. On the contrary, external factor is included in the statement of financial accounting which is a specific part reporting environmental liabilities and other significant environmental costs.

### THE CONCEPT OF TRI HITA KARANA

Tri Hita Karana (THK) is a concept highly respected by the people in Bali, Indonesia. THK is derived from the Sanskrit that consisting of *tri* (three), *Hita* (happy), and *Karana* (causes) which can be interpreted as the three causes of happiness. To achieve happiness, there are three ways which are to harmonize the relationship between human and God (*Parhyangan*), humans with other humans (*Pawongan*), and human with nature (*Palemahan*). THK does not actually exist in the Hindu religion but is the idea of a Hindu leader who can formulate the concepts in Hindu in 1964 (Kusuma, 2000). The elements in the THK cannot be separated from one another as they are interrelated and complementary. THK element is triangular in shape with *Parhyangan* on the top because the Lord Almighty always positions at the top. This triangular shape is what the researcher calls as the Pyramid of THK.

### RESEARCH METHOD

The study implements a qualitative method with spiritual paradigm to awaken god-conciousness (Triyuwono, 2012). The site of this study is hospital because it has an obligation to implement waste management but not supported by the reporting obligations of environmental management. Rumah Sakit Umum Pusat

(RSUP, Public Hospital Centre) Sanglah, Denpasar is a Bali government-owned hospital that has implemented the Green Hospital in 2010. Sanglah hospital also obtained Gold Medal in the category of *Praja Nugraha* in 2011, 2012 and 2014 in the THK Awards and Accreditation as government offices that have successfully implemented THK in their business operations.

The data sources in qualitative study are divided into two, the secondary data and primary data (Moleong, 2014). The secondary data comes from the regulation of hospital associated with the natural environment and reports related to environmental accountability and also included in the written documents in this study. Primary data is sourced from the informants. This study takes the informants working at the hospital. The list of informants who contributed in providing information to the study are provided below.

TABLE 1: THE LIST OF INFORMANT IN SANGLAH HOSPITAL

No.	Informant	Justification
1.	Ni Putu Resiki	The Head of Installation of Hygiene and Environmental Health (IKKL)
2.	Ken Wirianti	The Head of Financial Accountability sub-section
3.	Kamustaya	The technician of WWTP
4.	Komang Widiastara	The coordinator of environmental health that manages the solid waste
5.	Nengah Sumerta	The Head of General division and also as the head of <i>Suka Duka</i> in Sanglah hospital

The technique analysis in this study is THK as a tool to classify the meaning of environmental accountability practices and to construct the THK-based of environmental accountability. The data analysis is conducted in four steps. After collecting the data, the first step in data analysis is a data reduction and data triangulation to compares the results gained among informants and the results of observation to obtain validity. The second step is data presentation in form of classifying of the meaning as the basis of this environmental accountability construction. Those meanings are the researcher's arguments to support this environmental accountability. The third step is to construct a THK-based environmental accountability by criticizing GRI G4 because it is the most widely used sustainability report guidelines. In GRI G4, there are economic, environmental, and social indicators which the researcher deemed it is appropriately paired with the elements of human and nature in THK. The value of spiritual in the implementation of environmental accountability is considered important for the researcher because the presence of this element becomes the main reason of the people to be more responsible for keeping the environment clean and healthy. The last step in the data analysis is conclusion or verification in the form of sentences to be easily understood and reviewed repeatedly.

### THE IMPLEMENTATION OF ENVIRONMENTAL ACCOUNTABILITY IN SANGLAH HOSPITAL

Sanglah Hospital was inaugurated on December 30, 1959 and designated as public service agency (BLU) and became the technical implementation unit Ministry of Health in 2005. In 2009, Sanglah Hospital proclaimed to be world-classed Indonesian hospital. To maintain the quality of health services with international standards, Sanglah Hospital formed a special installation for managing health and environmental hygiene named Installation of Hygiene and Environmental Health (IKKL). Waste management process is divided into three: solid waste, liquid waste, and gas waste. IKKL has different standard operating procedure (SOP) for managing the third wastes. Sanglah Hospital status as BLU carries out the financial report under the Ministry of Finance. Sanglah Hospital is a working unit of the Ministry of Health (MoH) and is required to report its financial responsibility to the MoH. Therefore, Sanglah Hospital makes two types of financial statements, the financial statements based International Financial Reporting Standards (IFRS) and the financial statements based Government Accounting Standards. Based on these two types of financial statements, the environmental cost is only visible in the notes to the financial statements. Environmental costs in Sanglah Hospital is not described explicitly in the financial statements in 2014, but in financial statement on the general and operational costs part, there are maintenance costs of the building in which the WWTP and the incinerator belonging to the building facilities amounting to Rp152.496.300. There is also the cost of equipment and machinery maintenance amounting to Rp2.620.924.227 in which incinerators and wastewater equipment and machinery belong to the non-medical. However, the details regarding the costs for the incinerator and WWTP are not stated.

### THE MEANINGS OF ENVIRONMENTAL ACCOUNTABILITY BASED ON THK

Environmental accountability expresses the whole of the environmental management activities so from this point of view will direct people's understanding that environmental accountability is the mere of *palemahan*. But after interviewing informants, their answer is not just to about the value of *palemahan*. Informants also address the environmental accountability into the other THK values, *pawongan* and *parhyangan*.

#### Environmental Accountability as *Palemahan*

Mrs. Putu Resiki, the head of IKKL, said that environmental management is about *palemahan* because the main focus of IKKL is about waste so IKKL so all work in IKKL are all related to nature. Mrs. Ken who served as the head of Financial Accountability sub-section said that she prefers to interpret the environmental accountability practices into *palemahan* element because activities of environmental accountability can be assessed by currency or nominal terms. For example, as the costs incurred for the maintenance of cleanliness and hospital's waste as long as there is evidence of transaction costs. Therefore, according to Mrs Ken, it is difficult to assess *pawongan* and *parhyangan* because the relationship between humans and human with God is abstract.

#### Environmental Accountability as *Pawongan*

Besides *palemahan*, Sanglah Hospital employees also assume that the *pawongan* element cannot be separated from environmental accountability. Mr. Kamustaya, the WWTP technician said that the environment accountability has an impact on surrounding communities. Waste water which is not properly managed would definitely have a negative impact not only on the river water, but also the health of surrounding communities. Liquid waste might contain harmful chemicals from the laboratory activity. Mr. Nengah Sumerta, head of *Suka Duka*, in Sanglah Hospital also gave his opinion that the human role is very important in environmental accountability. Not only the impact of environmental accountability, but also the human role in the environmental accountability process, including environmental management activities.

#### Environmental Accountability as *Parhyangan*

Mr. Kamustaya, it can be said that the management of waste, especially waste water, has no connection with the *parhyangan* element, because the work can be categorized as *yadnya*, sacrifice with a sense of sincere. What does a human being must do, *Ida Sang Hyang Widhi Wasa* certainly knows that there will be *karma phala* in each of our actions. In Hindu religion there is *Panca Sradha* means five Hindu religious beliefs, one of which is to believe in the existence of *Karma phala*. *Karma phala* is what we plant is what we get. So if we carry out the responsibilities given to us (work) with a sense of sincerity and full consciousness, we should do it well to earn a good result. Similarly, in the waste management process, if we though the results are not good and effortlessly repair, one day we will gain the result. Mr Nengah illustrates that *Parhyangan* element remains in environmental accountability. It is not visible but cannot be ignored. Employees at Sanglah Hospital certainly pray before work in temples or worship according to their beliefs, asking the smooth running of work at the hospital. This belief is firmly held by Hindus as the basis of their act, saying, and thinking.

### THE CONSTRUCTION OF ENVIRONMENTAL ACCOUNTABILITY BASED ON THK IN THE HOSPITAL

The construction of THK-based environmental accountability is based on the criticism of environmental accountability guidelines widely used in the Global Reporting Initiative (GRI) G4 The researcher has built environmental accountability based on the results of field research to assess the suitability of implementation in the hospital.

#### Review of GRI G4 Based on THK Point of View

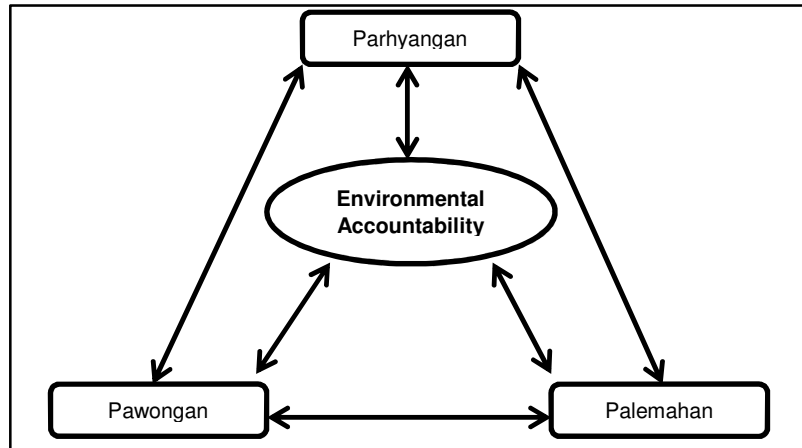
GRI has been a lot of improvement and development to continue to meet the demand of the users of sustainability report guidelines to all sectors of worldwide organizations. However, the researcher saw that GRI G4 has some drawbacks. Its global values to all sectors of the organization led to only a few indicators that are relevant to the process of the hospital business. Additionally, seen from the perspective THK, GRI promotes the value of capitalist due to the absence of spiritual element in drafting guidelines for sustainability report. There are only Economic, Environmental and Social element, neglecting the religious value, though Indonesia is a country that strongly upholds religious values. This is often overlooked by organizations in Indonesia, that all activities are not only a form of

accountability to stakeholders, but also accountable to God as the Creator. It is also stated by Sukoharsono (2010) that accountability is necessary to add a fourth dimension of sustainability which is the spiritual dimension in which the reporting system of accountability needs spiritual aspect comprising a Heartfelt Love (merciful), Love Sincere (truthful Love), in transcendental consciousness, Self-ability to contemplation and Honesty.

#### Construction of Environmental Accountability Based on Pyramid of THK

Researcher constructs THK-based environmental accountability which is appropriate to be implemented in hospitals based on a review of GRI G4. THK-based environmental accountability will contain elements of the Godhead in any activity undertaken. THK-based environmental accountability will also related one another because THK is an inseparable unity. Environmental accountability is a unity in which God as the Creator of the world created human kind and the universe. Human cannot live without nature so that people are obliged to take care for nature for survival. Human as the actor of implementation of environmental accountability and environmental accountability of nature as an object cannot be separated from God the Creator. Therefore, THK-based environmental construction is as follows.

FIGURE 1: THE PYRAMID OF ENVIRONMENTAL ACCOUNTABILITY BASED ON THK



The figure shows that environmental accountability associated with the three elements of the culture of Tri Hita Karana and the three elements are also connected to each other so as an unseperably unity. *Parhyangan* is the peak of the construction of environmental accountability because everything comes from God. Similarly, the existence of environmental accountability is the result of the human mind which comes from the Lord who shows concern for the needs of nature. Nature and also human are created by God and the belief that destorying nature means eliminate the soul of God in nature. Accountability is closely linked to elements of the environment or natural (*palemahan*) as its object. Organizations must implement environmental management to keep the natural order and not exploit them continuously. Natural resources used continuously without any preservation effort will cause their depletion and scarcity which will affect the inability of humans to survive. The actor implementing environmental accountability is human. Human as the only living creature that is conferred by God with mind and thoughts are obliged to care for nature. Human beings need nature to survive because of all the basic human needs, ranging from clothing, food and shelter come from nature. Therefore, *pawongan* also plays an important role in environmental accountability.

#### CONCLUSION

The study based on the spiritual paradigm produces an environmental accountability based on Balinese culture, THK. The Pyramid of THK-based environmental accountability is obtained from the meaning of environmental accountability by employees at Sanglah Hospital in Denpasar. Researcher interviewed Sanglah hospital's employees about the meaning of the implementation of environmental accountability through the concept of THK. Environmental accountability is not only seen as the embodiment of *palemahan* element as it relates to nature, but it can also be interpreted as an element of *pawongan* and *parhyangan*. Accountability environment has a reciprocal relationship with the elements of THK, *parhyangan*, *pawongan* and *palemahan*, in which these elements relate to one another and cannot be separated. The peak of the pyramid-shaped triangle is *Parhyangan*. *Parhyangan* represents the pinnacle of the pyramid because everything done by a human being must come from God and are also accountable to God. Through environmental accountability practices, human, gifted with mind by God, attempt to take care of nature and all beings as a form of their accountability to God. Environmental accountability is also a form of human responsibility to God to not exploit nature for the sake of personal interests without any attempt to preserve it. Environmental accountability also influences the human environment and is influenced by humans as the actors implementing environmental accountability, so that environmental accountability strongly relates to the *pawongan* element. Environmental accountability is also associated with *palemahan* since its well-implementation will result on a clean and green environment.

#### SUGGESTION

It is expected that further research can examine other objects which might potentially cause the pollution to the environment due to their lack of regulation on environmental accountability report. Besides, further research is expected to enrich the research on this issue by employing another concept to construct the environmental accountability.

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