

***Analysis of the Application of Green Accounting in Waste Management at the
Sukowono Health Center, Jember Regency***
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ABSTRACT

This study aims to analyze the application of green accounting in waste management at the Sukowono Health Center, Jember Regency. This research uses a descriptive qualitative method. The data collection technique uses interviews and documentation. The results of this study indicate that the Sukowono Health Center has implemented waste management in accordance with applicable regulations, however, the costs incurred are not specifically classified according to the environmental cost component as outlined by Hansen and Mowen. Additionally, The Sukowono Health Center's disclosures related to waste management do not fully comply with the Global Reporting Initiative (GRI) 306 standards regarding waste, as it has not provided complete information on the volume of waste produced. Meanwhile, medical waste management has been carried out in accordance with the Minister of Health Regulation Number 18 of 2020.

Keywords: *Green Accounting, Waste Management, Global Reporting Initiative Standards, Permenkes Number 18 of 2020, Legitimacy Theory*