



The Use of Porter's CSR Strategy for Hospital Sustainability

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Keywords:

Accounting;
Sustainability;
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Abstract: *The Use of Porter's CSR Strategy for Hospital Sustainability*

Purpose: *To describe the sustainability strategy at Sehat Medika Hospital*

Method: *This is qualitative research using Porter's CSR strategy which was obtained through interviews, observation and document review using triangulation techniques.*

Results: *The results show that Sehat Medika Hospital has implemented CSR activities. The strategy made also describes the sustainability of the Hospital*

Novelty: *This paper is a pioneering initiative in looking at the extent to which public hospitals are carrying out economic, social, and environmental activities in a sustainable manner through Porter's CSR strategy.*

Contribution: *Through the preparation of a sustainability strategy, it is expected to be able to provide better accountability for the sustainability of the Sehat Medika Hospital*

Kata kunci:

Akuntansi;
Sustainability;
Strategi.

Abstrak: **Penggunaan Strategi CSR Porter untuk Keberlanjutan Rumah Sakit**

Tujuan: Untuk mendeskripsikan strategi keberlanjutan pada Rumah Sakit Sehat Medika

Metode: Merupakan penelitian kualitatif dengan menggunakan strategi CSR Porter yang diperoleh melalui hasil wawancara, observasi dan telaah dokumen dengan teknik triangulasi.

Hasil: Hasilnya menunjukkan bahwa Rumah Sakit Sehat Medika telah melaksanakan kegiatan CSR. Strategi yang dibuat juga sudah menggambarkan keberlanjutan Rumah Sakit

Kebaruan: Tulisan ini merupakan inisiatif rintisan dalam melihat sejauh mana rumah sakit umum dalam melakukan kegiatan ekonomi, sosial dan lingkungan secara berkelanjutan melalui strategi CSR Porter.

Kontribusi: Melalui penyusunan strategi keberlanjutan, diharapkan mampu memberikan akuntabilitas yang lebih baik terhadap kelestarian lingkungan dan keberlanjutan Rumah Sakit Sehat Medika



1. Introduction

An increase in waste followed by the rise in company performance in the health sector is a sensitive issue. The issue of sustainability or better known as sustainability is closely related to sustainable development, Corporate Social Responsibility (CSR), and long-term planning [1][2][3]. Companies develop long-term sustainability tactics for several reasons, but according to some sources, the motives can be simplified. "The first is to 'cut costs'". Next is "increase access to capital", in which the strategy implementation results in the company's good internal management and raises the company's rating on sustainability practices. The result is their ease in accessing capital or financing. After that is "risk reduction" or reducing risk, implementing corporate sustainability by understanding it can help reduce environmental, social, & financial risks. Then "better reputation," in which companies can be more transparent and as a company key to creating religion among their stakeholders. Another reason is "Improve efficiency", using the application of Corporate sustainability, which encourages fact-gathering to help corporate organizations make efficient decisions and operations. Lastly is an innovation opportunity, the influence of Corporate sustainability also reveals areas that could be good for companies to improve, which can also trigger innovation [4].

Better CSR performance makes companies more creditworthy and has better access to finance, which is rewarded with fewer financial defaults [5][8]. CSR activity could be one of the company's best strategies [6]. Companies are called to articulate and combine corporate visions, goals, objectives, and responsibilities for profit, society, and the environment in an integrated and sustainable manner [9]. Research states that investors are more interested in nonfinancial disclosures than traditional financial indicator disclosures [10]. Quoted from Hahn & Kuhnen (2013: 11) state that "the growth

of sustainability reporting in the millennium era has strengthened the entire field of research"[11].

An approach that considers sustainable economic, environmental, and social aspects are complex. While significant advances have been made in understanding differential performance with fixed resources, recent research has focused more on resource deployment processes than resource deployment [12]. There must be continuous integration at various levels and across organizational systems. Not only limited to complying with regulations and legal requirements, but CSR activities related to sustainability issues carried out by companies are also often limited to philanthropy in the form of giving money or goods to people in need. These activities only stop there without any ongoing action that will have a sustainable impact on the company and the social environment. Therefore, the implementation of CSR must be carried out with a strategic approach that integrates sustainability issues into the company's core strategy [1].

The sustainability strategy comprises prioritized activities [13]. This activity provides an agreed framework for focusing investment, driving performance, and involving internal and external stakeholders in addressing economic, social, and environmental issues. Research conducted by Weisz et al., shows the need for mitigation between health services provided and ecological impacts that must be monitored and evaluated [14]. Furthermore, there is previous research which states that social and environmental issues from company activities must have collaborated with stakeholders [1][15]. The involvement of stakeholders in formulating strategies and policies can provide added value and mutual benefits between the company and its stakeholders [16].

Hospitals are responsible for supporting human health, and given the link between human health and the environment, hospitals

need to consider their environmental impact [17]. Opportunities for health sustainability and promotion, especially when hospitals play a central role in health services. In addition, hospitals have significant and growing adverse economic, social, environmental and health impacts. Preparing a sustainability strategy is an important point that must be implemented for long-term company sustainability, especially in the hospital. This framework administratively will help hospital managers to manage sustainability; make their business fairer, greener and more prosperous; and fulfilling their commitment to the well-being of their employees and communities, thereby laying the groundwork for the transition to the UN 2030 Agenda [18]. Moreover Health professionals need to address sustainability [19][20]. Although healthcare professionals know more about the health problem, migraines are underdiagnosed and treated, causing significant financial losses to hospitals [21].

Previous research conducted at RSKM X [1]. The results showed that the RSKM X sustainability strategy was formulated in four stages. H. Identification of hospital activities that affect social and environmental aspects, classification of impacts on social problems that require attention, design of action plans. and the hospital's strategic social responsibility and create a hospital's value proposition that is integrated into sustainability. In this study, the researcher tries to find out how to develop a large hospital sustainability strategy and how to integrate internal and external practices to overcome social constraints, that mutual competitiveness is a powerful tool for creating economic and social value, which is not emphasized previous lesson. Based on the results of previous studies above, researchers are interested in conducting similar research. The research problem formulation is how to formulate a Sustainable Development Strategy for Sehat Medika Hospital, describing the process of

developing a Sustainable Development Strategy for Sehat Medika Hospital. Through the preparation of sustainability strategies and policies. It is hoped that they will be able to provide better accountability for environmental sustainability for Sehat Medika Hospital, socially and environmentally.

The formulation of a sustainability strategy requires an in-depth and contextual analysis through a qualitative approach using the case study method. This study took the health industry research object. Preliminary observations through visits to the Sehat Medika Hospital website found that the hospital had not displayed online disclosure of hospital sustainability. The absence of sustainability disclosure is possible because the hospital has not identified its activities' social and environmental impacts in developing a sustainability strategy. For this reason, it is hoped that Sehat Medika Hospital can disclose its accountability transparently regarding the method developed regarding economic, social, and environmental impacts to stakeholders.

2. Method

This research is qualitative research using the case study method. Qualitative research is based on natural object conditions, where the researcher is the key instrument, data collection techniques are carried out using triangulation, data analysis is inductive, and the results emphasize understanding meaning and constructing phenomena rather than generalizations. [22]. The triangulation technique used is interview, observation, and documents. Using qualitative data with primary data types, the data in this study are internal data sourced from information on hospital business processes, hospital operations, regulations & policies, and hospital strategies obtained through interviews, observation, and document studies. External data is information about fulfilling customer satisfaction and the surrounding community

through interviews and observations. This study used pseudonyms or aliases using the name Medika Sehat Hospital and for informants. This is intended to maintain the confidentiality of information sources.

The method in this study is divided into two stages so that the analysis's results can answer all existing research objectives. First, the data analysis technique begins with a review of hospital profile documents to get an overview of Sehat Medika Hospital strategic plans and CSR reports. Then, interviews and observations are carried out with hospital management, such as (1) Mrs. Medina as Finance and Accounting Manager (FAM) to find out how the performance of the hospital, the financial condition of the hospital and the CSR programs that have been implemented; (2) Mr. Rizaldi as Environmental Maintenance Manager (EMM) to find out the utilization of natural resources that the hospital has carried out, waste management, sanitation facilities and protection programs for at-risk employees; (3) Mr. Gunawan as Goods Procurement Section (GPC) to find out ethical supply chain practices, vendor selection process, and efficiency and effectiveness of the procurement of drugs, medical devices and logistics needs; (4) Mrs. Rawdah as Medical Service Manager (MSM) to find out services provided to patients to achieve patient satisfaction, what efficiency efforts have been made in the use of medical devices, and determine service rates for each action; (5) Mr. Sigit as Head of Preaching Service (PS). The sections above were chosen to be able to represent the sustainability activities that have been carried out by the hospital and to see the extent to which the sustainability strategy that has been carried out has an impact on the hospital and external hospitals. Designing is done by conducting a literature study and compiling a design framework for CSR activities in previous studies. They created a framework for developing CSR activities that are more effective and aligned with company strategy and can be accounted

for based on CSR laws and regulations in Indonesia.

3. Results and Discussion

To see the extent of sustainability and what strategies the hospital has implemented, the aspects used to develop programs are assessed from an economic, social and environmental perspective. Researchers try to break it down into 3 sub-chapters.

Medika Health Hospital Strategy. To see what strategies have been carried out, the researcher divided them into 2 stages. In the **first stage**, using the triangulation technique, the researcher conducted a data search based on interviews and observations and reviewed the profile documents and CSR reports of Sehat Medika Hospital. Based on the results and observations of interviews conducted with the management of Sehat Medika Hospital, it was possible to interview researchers from various fields to formulate three aspects.

From a financial perspective, information was obtained from the Head of Finance and Accounting Manager. Any questions raised related to where funding sources for hospitals come from, budget planning carried out by each division, cost efficiency for each division both in terms of medical and non-medical services, what kind of revenue increase has the hospital implemented and transparency regarding reporting Finance.

“Ninety-percent of hospital funding sources come from health services, business diversification, waste sales, parking, supermarkets and canteens. Annually preparing RAB every September, the budget preparation team, namely the financial accounting manager and all divisional officials of the hospital. Then the commission meeting, plenary. Data is processed in the finance department. Changing type C to type B so that there is an effect, type B patients are not as many as type C. Outpatient care is very

much different between type B and type C a lot when type C. Starting to think again because it has to increase marketing, for public and private patients and compiling package rates, delivery packages. Transparency regarding financial reporting only to stakeholders and externally for taxes, reports are not posted on the website, audits for every change of directors (last 2020). Unqualified decision.”Medina, FAM)

Then in the procurement of goods related to ethical supply chain practices, vendor selection process, efforts to efficiently and effectively procure drugs, medical devices and logistics needs, effectiveness and efficiency of physical infrastructure and related to domestic hospitals for patients.

“Ethical supply chain practices are carried out by the unit requests goods for the needs needed by writing and entering them into the system. The name is a mutation order and confirmation to the procurement bag to be prepared. If there is, it will be taken, if not, then it will be ordered in advance. If there is, it will be taken by the unit and put in the goods mutation. The vendor selection process is carried out by selection according to needs, quality and price. Regular quality is adjusted to needs such as alkes recommended by the medical department. And according to standard. quality and price come first. Efforts for efficiency and effectiveness for drugs and medical devices that are consumable are not in the procurement department but in pharmaceutical logistics. For efficiency, there are 1 or 2 daily needs, at least there must be stock and And for non-routine ones, usually according to the needs so as not to accumulate goods The physical infrastructure is sufficient and adapted to the place and is in accordance with

the SOP. The domestic section of the hospital for patients is supplied from several places. Some come from organizations but still adjust the quality.”(Gunawan, GPC)

Based on the interview results above, it can be concluded that efficiency efforts have been implemented, namely efficiency in medical and non-medical services. Efficiency of medical services by setting unit costs for each service operation with the system, saving on the use of medical devices, and managing drug procurement with the system, and other logistical needs as needed. Procurement here is more about logistics procurement, does not explain the procurement of drugs and patient nutrition. However, information related to the procurement of medicines and food budgets is explained by previous studies. The medical billing information system at Sehat Medika Hospital is running well, because the existing system is able to provide the required information related to the procurement of medicines [23]. Further studies suggest that the meal budget has been based on the number of patients, normal hospital fees and standard nutritional ratios. To manage the food budget, the hospital works with suppliers who set a fixed price without any influence on the market, so that food that is very high in the market is not affected by the Hospital [24]. This is the advantage of working with suppliers, thanks to which patient class prices do not change even with sharply increased food prices. The preparation of the RKAP¹ shows effectiveness in non-medical services. Each department is asked to make a budget plan. This happens every monthly budget, every three months, and every six months. Then an evaluation of the division's performance is held every six months.

¹ RKAP is the determination of activities and allocation of funds based on each function in the company.

In 2022, Sehat Medika Hospital changed the type of hospital from type C to type B. This will greatly affect hospital income because the number of patients will decrease compared to when the hospital was still type C. Sehat Medika Hospital main income is from services. Services are provided by diversifying the business of selling waste, parking, supermarkets, and canteens. The strategy adopted by Sehat Medika Hospital is to change the type of hospital by changing the marketing strategy by rearranging the health service package rates related to the hospital's excellence in heart and childbirth services through promotions on the website and social media. Financial reporting is limited to foundation stakeholders (internal) and to the Taxes (external), not yet posted on the hospital's website.

On the social aspect, interviews were conducted with all the managers of Sehat Medika Hospital. Researchers could not conduct direct interviews with the human resources department because the desired party could not be found. Sehat Medika Hospital strategy for internal hospital parties is the existence of rewards and punishments given to employees as stated in the work agreement book, which contains the rights and obligations of employees. Awards include work performance incentives every three months, long service awards, and spiritual journeys. Sanctions are also held to improve employee performance by following procedures according to work agreements by giving warning letters 1, 2 and 3. The hospital also provides compensation to employees in the form of a fixed salary below the provincial and regional minimum wage (UMR) regulations which are revised every year, and provide food, health, retirement, and health care benefits. Training is provided to employees to improve performance in accordance with the program that has been prepared.

From the medical service section, services are divided both for internal and external hospitals.

“For internal, patients who are treated in class 3 are entitled to fee reductions and work together with lazismu (there is data every month on how many people are assisted with treatment). Outpatients who are unable to afford such as the homeless in collaboration with the lazis still receive care at the hospital. Externally with hospital partners in certain fields such as parking, clinical services who have children who are still at school are given educational assistance starting from Kindergarten-Higher Education given quarterly. All doctors who have medical services are deducted 2.5% for social activities from the hospital but through lazis. Externally, the hospital provides facilities for social services, especially in the health sector, for example examining the elderly and toddlers in hospital management. Community development every 20th, visiting each member's house and holding recitations and arisan (consumption is paid for by the hospital).” (Rawdah, MSM)

It has a Corporate Social Responsibility (CSR) program in partnership with the national Zakat institution to raise funds to reduce costs for poor patients and provides training funds for workers in specific areas such as parking and cleaning services and social services. Service activities in the form of health checks and environmental development. Not only that, to improve hospital services and quality, Sehat Medika Hospital is a teaching hospital that has the function of being an integrated place for education, research, and health services in the fields of medical and/ or dental education, continuing education, and other health education multiprofession.

“The hospital opens good access from D3, S1, S2, S3 open for research, has become a teaching hospital, social service. Can work with RRI or the surrounding community.” (Sigit, PS)

In the aspect of environmental maintenance, interviews were conducted with head of the maintenance section said.

“Efforts to save natural resources that reduce the use of hospital costs through savings in the form of electricity consumption, using LEDs, there are 3-4 parking lights that use solar panels, those inside the building use solar heating so the water heater uses solar power. From an environmental perspective, we make compost from food scraps from the nutritional division. There is utilization of sustainable natural resources in the hospital, namely making compost from food waste, making hydroponic plants such as planting lettuce, garden produce for patients. Investment in the procurement of waste processing and management technology through recycling waste using plastic choppers, such as infusion bottles and then bottles from hemodialysis. However, it must be disinfected first. The steps to protect against radiation hazards are using PPE, the walls are one brick, the door has a layer of lead. Sanitation facilities are up to standard, according to PMK (Ministry of Health regulations). There is no published environmental maintenance report on the hospital's website, the reports are in the form of 3-month and 6-month hard files (reports of liquid and solid medical waste). Control of waste is carried out by means of liquid waste, there is a sampling of liquid waste once a month, solid waste from the hospital's internal PPI committee. Has a guarantee program for employees who work in divisions that have a high risk in the form of additional extra food, given milk and additional food. There is a work accident guarantee. There is screening for employees with illnesses at the start of recruitment. Medical CU once a year related to hepatitis. If the

employee is sick in the future, the employee will be moved to the division that is considered suitable for the employee's condition.”(Rizaldi, EMM)

Based on the results of the interviews above, it can be concluded that if protection is also given to employees with clear standard operating procedures (SOPs) for each job. Starting with screening related to employee medical history, conducting a medical check-up (MCU) once a year related to hepatitis, then screening employees with high risks such as nurses, nutrition department, laboratory workers, and hospital waste workers. Employees who fall into the risk group receive additional flood and industrial accident insurance. The external hospital's social strategy is to provide international quality health services based on the latest medical science and technology listed in the mission of Sehat Medika Hospital. Furthermore, the environmental aspects of medical services explain:

“Services provided to patients to achieve patient satisfaction, namely determining the type of service that focuses on sub-specialties that can be handled, pediatric surgery, heart, urology and others. Conducting registration services online, There are homecare services, implementing 5S and Spiritual Development. There is an improvement in the quality of the hospital which has its own committee and each unit has a representative who is responsible for reports. Quality reports are made every month which are then evaluated by the committee. Efficiency has been implemented in the use of medical devices in the form of goods that can be reduce and some that are not. Conduct patient satisfaction surveys.”(Rizaldi, EMM)

Based on the description regarding the economic, social, and environmental aspects that the hospital has carried out, the researcher compared it with the profile document of Sehat Medika Hospital and

evidence of expenses related to their CSR program. According to the interview results above, the plans in the document are aligned with the activities carried out in economic, social, and environmental aspects. CSR is budgeted and distributed to 3 groups: the community, Internal organization charity unit, and the Organizations. From 2020 to early 2023, the total CSR distributed is Rp. 4.642.937.032 with details for community activities of around Rp. 59.989.100 the activities of the external business unit for the Sehat Medika Hospital foundation Rp. 2.596.643.632 and the Sehat Medika Hospital foundation Rp. 1.986.304.300. Based on the results of interviews with financial and accounting manager The results of the above CSR activities are not only in the form of reports on expenses for CSR activities. The absence of reports on CSR activities is one of the weaknesses in the hospital. Financial reporting is carried out by Sehat Medika Hospital only accountable report to the organization.

Strategy Analysis. Based on the results of interviews, observations and document review above there are several weaknesses. These weaknesses can impact the implementation of hospital sustainability, especially transparency to the public and the enthusiasm of the surrounding community. Even though hospitals are not required to publish financial reports and social responsibility reports, the hospital does not fully understand the transparency of financial, social, and environmental aspects and the involvement of the hospital among residents. have a less lasting effect. As a health service provider, hospitals need transparency regarding the economic, social, and environmental aspects that have been carried out. Companies that publish annual reports and sustainability reports have better quality CSR information than health companies that only publish annual reports [7]. Through its vision of providing health services, transparency of social and

environmental activities is needed to implement social responsibility for CSR strategies in hospitals related to Porter and Kramer's CSR strategy [20].

Preparation of Medika Health Hospital Sustainability Strategy. In Porter and Kramer's CSR strategy, a sustainability strategy is formulated through steps. Step 1 identifies looking beyond: mapping the social impact of value chains. The value chain describes all the activities that a company performs while doing business. This can be used as a framework for identifying the positive and negative social impacts of the activity. The following describes the activities and effects of economic, social, and environmental elements in the value chain obtained from observations and interviews. There are two activities, namely primary activities and supporting activities that presented in figure 1.

Primary Activities, there are 5 activities that are the main activities of the hospital, namely inbound logistics, operations, outbound logistics, marketing & sales, and after sales services (1) Incoming logistics is related to admission of outpatients and inpatients and inclusion of hospital operational needs such as medicines, medical devices and other operational needs. Medika Sehat Hospital inbound logistics related to differences in service priorities, there is access for dissabilities, quality and of the program being implemented, and etc. (2) Operations is related to operating activities such as Medical services (emergency unit, outpatients, inpatients, surgery), and supporting services (Pharmacy, laboratory, education, research, maintenance of medical devices and enviromental maintenance). Changing the type of hospital make the changing the type of services ecellent, as a reference hospital for covid, the use of natural resurces to replace electricity that does not meet the main needs of hospital and security welfare for patients, worker and

student; (3) Outbound Logistic is related to patients discharge and study result for researcher such as confidentiality of patient data (inpatient, outpatient and emergency room), payment process and patient services satisfaction; (4) Marketing is related to promotion via hospital website, billboards, newspapers, organizations and radio, establish cooperation with universities and community development; (5) After-Sales Services is related to how handling expired medicines, conduct a customer satisfaction survey, customer complaint services, confidentiality of patient data and research results.

Supporting Activities, there are 4 activities that are the main activities of the hospital, namely firm infrastructure, human resource management, technology development, and procurement. (1) Firm infrastructure is related to financing, planning and investor relations. In this case, there is transparency to stakeholders, there are financial reports but only for stakeholders, not yet published on the website, government practices and audit with PAP's; (2) Human resources management is related to recruitment, training and compensation system. There is recruitment accordance with the applicable standards, open to public, gender equality, compensation policy, employee dismissal policy and etc. Because researchers cannot reach the HR department, the results above are a summary of the results of informant interviews related to activities related to human resources; (3) Technology development is related to hospital operational support systems and medical services. There is tool safety and reliability, zero waste recycle technology, cooperation with educational institutions and invest in a trash counter; (4) Procurement is related to purchase of drug supplies, medical and non medical devices, and other operational item. There is ethical supply chain practices in accordance with regulations, procurement and supply chain practice in accordance with regulations, product component and medical

device component that use hazardous materials and there is vendor selection process.

Step 2 is classifying the impact of the company's business activities into social issues using the "Prioritizing Social Issues" model to determine what social issues are related to company activities so that the company's main problems can be resolved. Based on the description of the social and environmental impacts above, it is further developed into several hospital activities, namely general social issues, value chain social impacts, and social dimensions of competitive context. The public social issue in Sehat Medika Hospital is a social problem that is not significantly influenced by the main activities of the hospital, namely related to the point of improving public health standards. The value chain social impact in Sehat Medika Hospital is a social issue that is significantly influenced by the main activities of Sehat Medika Hospital, which are related to quality and service issues, patient safety, employee safety, student safety, and the environment. Furthermore, the social dimension of competitive context in Sehat Medika Hospital is a social problem originating from an external Hospital that will significantly affect hospital operations related to trust and communication issues.

Step 3 is to create an explicit and affirmative hospital social agenda to achieve social and economic benefits simultaneously consisting of a responsive and a social plan with a strategic approach. Responsive CSR RS provides examples of hospitals with good behavior in line with efforts to overcome social issues and problems for stakeholders and anticipate business activities that have a negative impact. CSR responsiveness emerged based on a general social issue at Sehat Medika Hospital in the form of increased public health. Hospitals can carry out their responsibilities in the form of counseling in the form of education, and information

sharing related to health and the environment to the surrounding community, organizations, and other non-health institutions on a scheduled basis. Not only that, the form of counter measures from the hospital value chain can be carried out by minimizing risks to the safety of patients, employees, students, and the environment. Moreover, as a responsive form of CSR, it is necessary to increase the understanding of CSR among all hospital employees and residents around the hospital and improve environmental performance by managing waste and consumables. The strategic social agenda can be implemented by increasing the quality of research and clinical education activities between universities. regarding partnerships, improving the green hospital program, increasing cooperation with social and environmental partners, community empowerment and strengthening the role of the hospital website as a form of marketing program by presenting hospital activities (hospital services, research, community empowerment, waste management and hospital performance reports).

Step 4 by creating a social dimension to the hospital value chain. At the heart of every company is a unique contribution to a sustainable value chain and the ability to respond to customer needs that no other hospital can match when determining the dimensions of the value chain, three aspects of sustainability must be considered, namely economic, social and environmental aspects to provide solutions to various problem. Making CSR programs for patients and the surrounding community, maintaining quality and quality, increasing the role as an educational hospital, and, more importantly, participating in improving services and public health, especially in Yogyakarta. It is hoped that integrating the three aspects of sustainability can produce benefits that follow the needs of stakeholders.

Step 5, namely integrating inside-out and external practices to overcome social

constraints on each other's competitiveness is a powerful tool for creating economic and social value. The first is internal condition factors such as the availability of human resources, being open to research access and having university partners, having efficient administrative and physical infrastructure, efficient service rates, and having technological infrastructure. Second, in the context of the Company and Competitor Strategy, such as transparency in financial reporting to stakeholders, no corruption practices occur, following applicable regulations (environmental, social, and economic), and free from gender diversity. The third is external demand conditions, such as consumer needs, through having integrated services in the superior health sector. The fourth is related to supporting industries, such as organizations that oversee and manage the course of hospital business operations.

In this case, in the last year, the hospital's management strategy was to make minor changes to the services provided to adjust to the hospital's current status in the form of various service variants. The perspective of the strategies Sehat Medika Hospital has carried out is a Corporate Social Responsibility mindset which can be classified as an alternative development strategy in determining the company's strategy. A mindset of Corporate Social Responsibility is a clause that supports and becomes the basis for determining the company's chosen strategy. Meanwhile, the second phase (2) of strategy implementation consists of implementation & control, and output phases. The control aspect of the Sustainability Development program is carried out by publishing a sustainability report and opening a facility criticism service for the program, which is carried out on the Sehat Medika Hospital website. At the same time, the expected output is the creation of value.

In the next few years, it can be assured that hospitals will have adequate capabilities

and resources to carry out service development in the next five to ten years. At that time, the hospital corporate strategy will shift from market development to services development. The hospital will create and market services developed to a market base currently being designed for the next five years. In addition, the broader the scope of the company's marketing area, the more it has to expand its distribution channel network. Thus the hospital will have a high level of industrial domination in competing with competitors because it has strong bargaining power over consumers. Additionally, in terms of the Sehat Medika Hospital existence as an organization's business unit, the issue of ownership and authority within the hospital will be resolved because the division of authority between successors will be distributed among the strategic business units owned by the hospital [25][26][27].

4. Conclusion

Based on the results of the research, it can be concluded. Sehat Medika Hospital has implemented the principles of sustainability in economic, social and environmental aspects. Sustainability strategy refers to the CSR strategic framework, carried out through four stages. Strategies and CSR programs that Sehat Medika Hospital has carried out at this time are (1) Long-term oriented and demonstrating sustainability actions; (2) The identification process that follows the CSR strategic framework has not been optimal, as seen from the internal and external roles that have not been maximized in supporting sustainability; and (3) Not yet showing CSR report and financial report on the hospital website.

This study uses only one type of framework in developing Porter's sustainability strategy (CSR strategy). This research only uses outward-looking steps, which lack depth because some aspects are difficult to reach and define. In addition, there are obstacles related to data collection.

Some of the key informants in this study could not be contacted or not responded to. So, a substitute resource person is needed related to this research because it requires longer than the predetermined schedule.

Future researchers are expected to conduct similar research in hospitals related to grouping types of hospitals based on the type of hospital to find out what strategies can be developed. Future research is also expected to be able to make more in-depth observations, such as observing participants. Get more accurate than and use quantitative data to enrich further the data where quantitative data was not used in this study. To strengthen the usefulness of the RS framework, it is necessary to apply similar research to other case studies. So that later an analysis pattern will be found that leads to a generalization of the analysis model that can be used more generally and not only specifically.

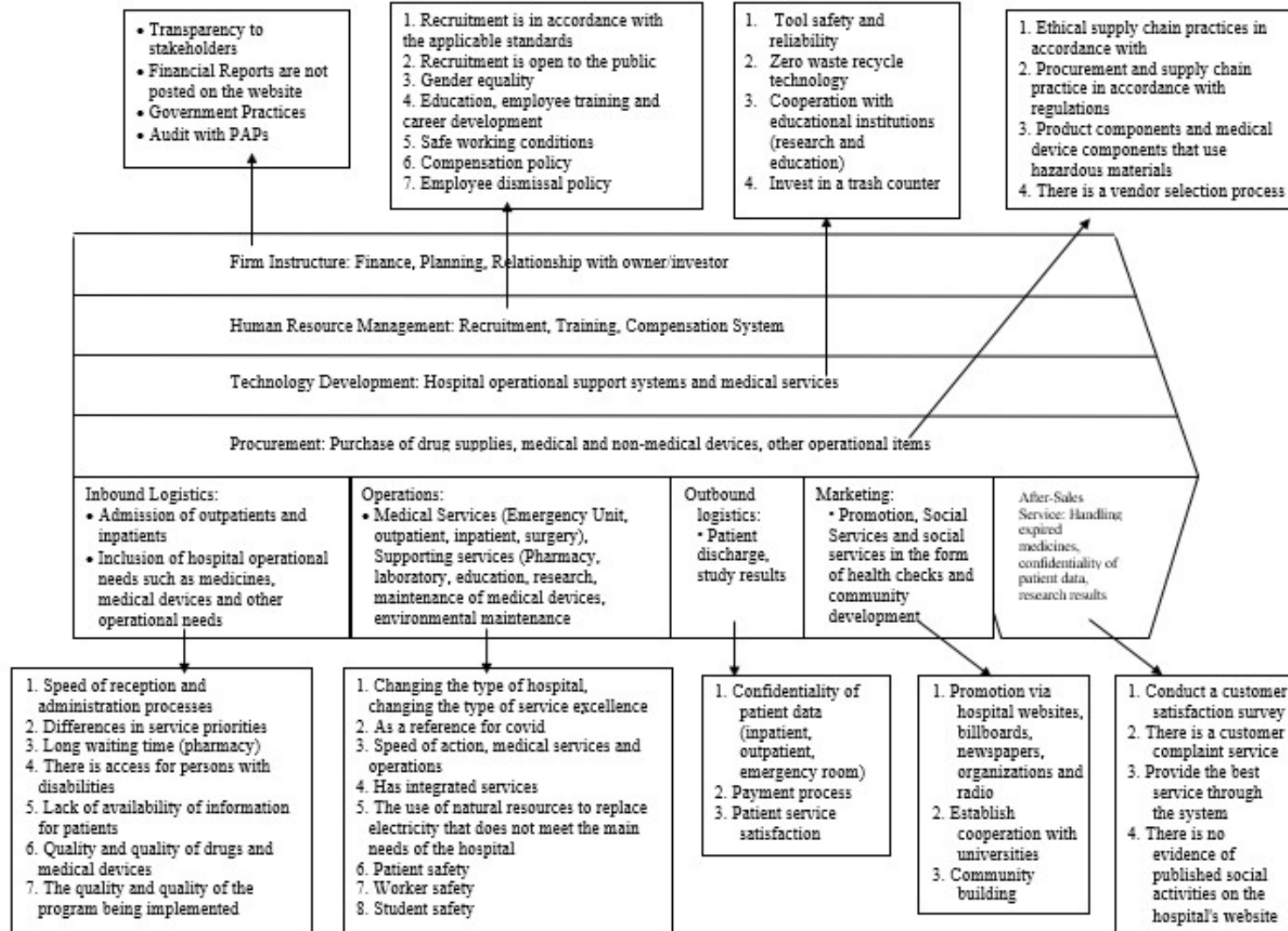
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Figure 1. Results of Identification of Company Activities and Social and Environmental Impacts



Sources: Data reprocessed from Porter and Kramer [28]