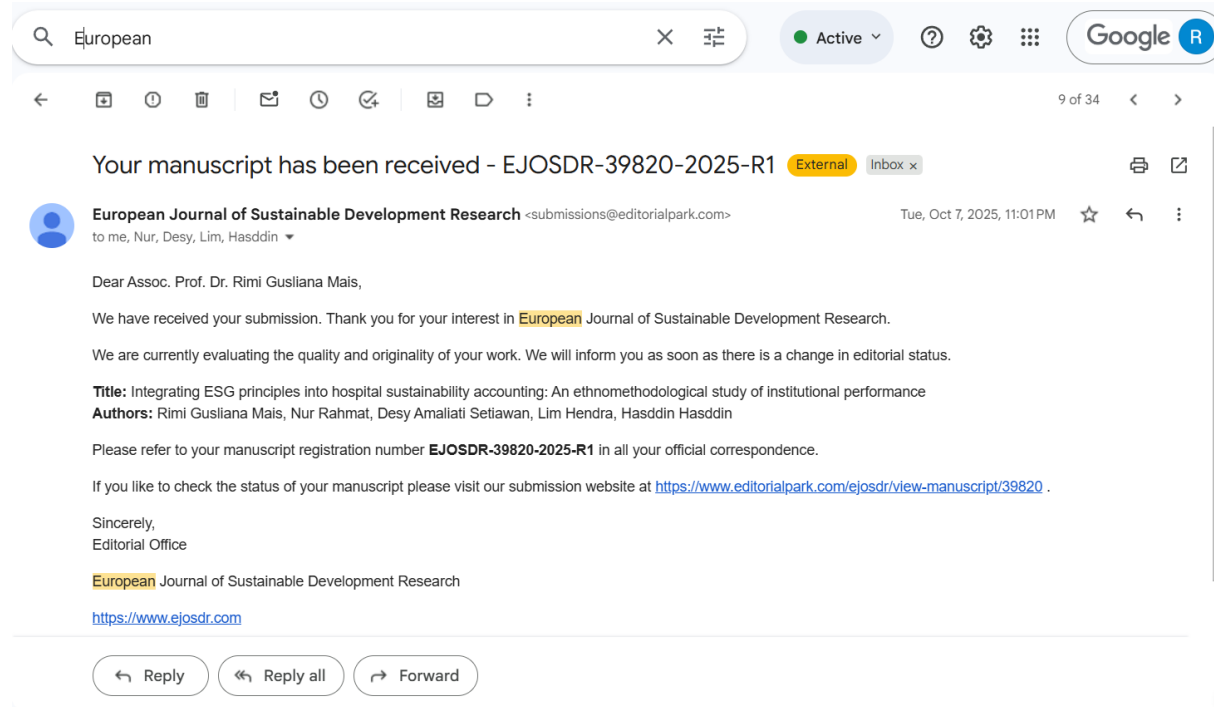


# Korespondensi OJS European Journal of Sustainable Development Research Q3

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

### I. Pengajuan

7 Oktober 2025, Pengajuan di Sistem OJS European Journal of Sustainable Development Research number **EJOSDR-39820-2025-R1** in all your official correspondence. Notif Email Editor Bahwa Naslah Berhasil Diajukan



The screenshot shows an email interface with a search bar containing 'European'. The email subject is 'Your manuscript has been received - EJOSDR-39820-2025-R1'. The sender is 'European Journal of Sustainable Development Research <submissions@editorialpark.com>'. The email body contains the following text:

Dear Assoc. Prof. Dr. Rimi Gusliana Mais,

We have received your submission. Thank you for your interest in **European** Journal of Sustainable Development Research.

We are currently evaluating the quality and originality of your work. We will inform you as soon as there is a change in editorial status.

**Title:** Integrating ESG principles into hospital sustainability accounting: An ethnomethodological study of institutional performance  
**Authors:** Rimi Gusliana Mais, Nur Rahmat, Desy Amaliati Setiawan, Lim Hendra, Hasddin Hasddin

Please refer to your manuscript registration number **EJOSDR-39820-2025-R1** in all your official correspondence.


If you like to check the status of your manuscript please visit our submission website at <https://www.editorialpark.com/ejosdr/view-manuscript/39820>.

Sincerely,  
Editorial Office

**European** Journal of Sustainable Development Research  
<https://www.ejosdr.com>

### II. Permintaan Revisi

28 Oktober 2025: Email dari Editor Jurnal EJOSDR menginformasikan Hasil Penilaian 5 orang Reviewer dan diminta untuk melakukan Revisi naskah



The screenshot shows an email interface with a search bar containing 'european'. The email subject is 'Major revisions required for the manuscript EJOSDR-39820-2025-R1'. The sender is 'European Journal of Sustainable Development Research <submissions@editorialpark.com>'. The email body contains the following text:

Dear Assoc. Prof. Dr. Rimi Gusliana Mais,

Thank you for submitting your manuscript to **European** Journal of Sustainable Development Research. Your manuscript numbered EJOSDR-39820-2025, entitled **Integrating ESG principles into hospital sustainability accounting: An ethnomethodological study of institutional performance** has been reviewed by expert reviewers in their field. The referees have suggested some revisions that will improve your manuscript. I invite you to respond to the referee comments and revise your manuscript accordingly.

I kindly request you to perform necessary corrections on the text according to reviewers' suggestions. Please make requested corrections and send as revised manuscript once again to our Journal.

To view manuscript, click the link below:  
<https://www.editorialpark.com/ejosdr/view-manuscript/39820>

Reviewer Comments:  
**Comments from Reviewer1** (Recommendation: ACCEPT)

The article describes correctly the main principles of the ESD in health care and has good references.

## SS HASIL REVIEW DARI 5 ORANG REVIEWER, berikut rekomendasi dari masing-masing

### Reviewer:

Reviewer 1 Recommendation: Accept

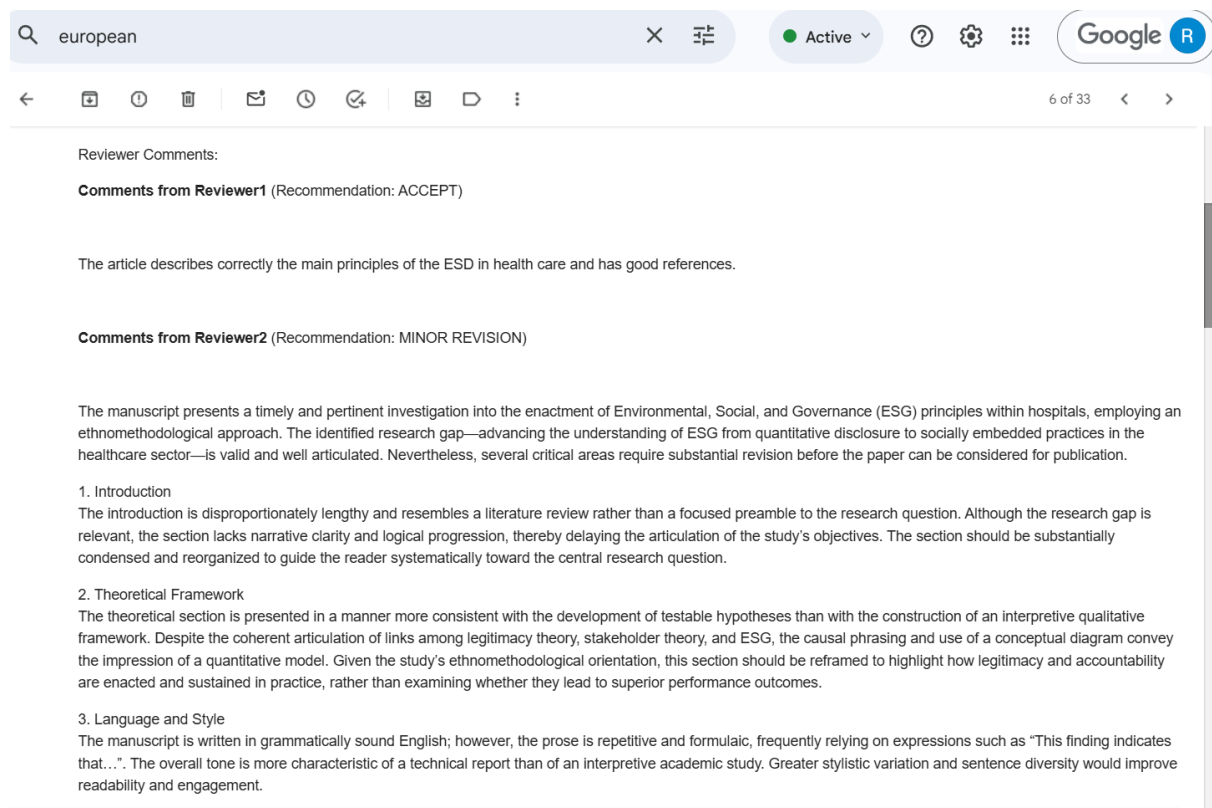
Reviewer 2 Recommendation: Minor Revision

Reviewer 3 Recommendation: Minor Revision

Reviewer 4 Recommendation: Major Revision

Reviewer 5 Recommendation: Minor Revision

## Beikut SS Penjelasan dari masing-masing Reviewer. Reviewer 1 (Accept) dan 2 (Minor Revision)



The screenshot shows a Google search result for the term "european". The search bar at the top contains "european" and the Google logo. Below the search bar, there are navigation icons and a page number "6 of 33". The main content area displays "Reviewer Comments:" followed by two sections of feedback:

**Comments from Reviewer1 (Recommendation: ACCEPT)**

The article describes correctly the main principles of the ESD in health care and has good references.

**Comments from Reviewer2 (Recommendation: MINOR REVISION)**

The manuscript presents a timely and pertinent investigation into the enactment of Environmental, Social, and Governance (ESG) principles within hospitals, employing an ethnomethodological approach. The identified research gap—advancing the understanding of ESG from quantitative disclosure to socially embedded practices in the healthcare sector—is valid and well articulated. Nevertheless, several critical areas require substantial revision before the paper can be considered for publication.

- 1. Introduction**  
The introduction is disproportionately lengthy and resembles a literature review rather than a focused preamble to the research question. Although the research gap is relevant, the section lacks narrative clarity and logical progression, thereby delaying the articulation of the study's objectives. The section should be substantially condensed and reorganized to guide the reader systematically toward the central research question.
- 2. Theoretical Framework**  
The theoretical section is presented in a manner more consistent with the development of testable hypotheses than with the construction of an interpretive qualitative framework. Despite the coherent articulation of links among legitimacy theory, stakeholder theory, and ESG, the causal phrasing and use of a conceptual diagram convey the impression of a quantitative model. Given the study's ethnomethodological orientation, this section should be reframed to highlight how legitimacy and accountability are enacted and sustained in practice, rather than examining whether they lead to superior performance outcomes.
- 3. Language and Style**  
The manuscript is written in grammatically sound English; however, the prose is repetitive and formulaic, frequently relying on expressions such as "This finding indicates that...". The overall tone is more characteristic of a technical report than of an interpretive academic study. Greater stylistic variation and sentence diversity would improve readability and engagement.

## Lanjutan masukan dari reviewer 2

Search: european

that...". The overall tone is more characteristic of a technical report than of an interpretive academic study. Greater stylistic variation and sentence diversity would improve readability and engagement.

4. Methodology  
The methodological section is clearly organized and offers detailed descriptions of participants, ethical procedures, and data collection processes. Nonetheless, the described procedures align more closely with a case study employing thematic analysis than with an ethnomethodological investigation. The absence of linguistic or interactional analysis limits the ability to demonstrate how meaning is produced in daily practice. The section should therefore be shortened and refocused to ensure alignment with ethnomethodological principles.

5. Results  
The results are coherently structured and supported with empirical materials, including tables, photographs, and field evidence, which enhance the study's credibility. However, the analysis remains primarily descriptive rather than interpretive. The findings document observable practices but do not reveal how these practices are understood or negotiated by hospital staff. The recurrent application of identical analytical categories (indexicality, reflexivity, accountability) diminishes analytical depth. Although the visual materials and ESG framework figure serve as effective summaries, they do not advance theoretical understanding.

6. Discussion and Recommendations  
The discussion section references prior literature but does so only superficially. The integration of legitimacy and stakeholder theories lacks depth, and the section does not yield new conceptual insights. The recommendations, though logically consistent with the findings, are overly generalized and insufficiently contextualized. Moreover, the absence of specific future research directions represents a significant limitation.

7. Contribution and Originality  
The manuscript does not convincingly articulate its theoretical or practical contribution beyond descriptive verification that ESG principles are applied in hospital settings. The study should explicitly clarify the nature of its contribution—whether conceptual, methodological, or empirical—such as refining the notion of accountability, developing a framework for ESG operationalization in healthcare, or expanding legitimacy theory through practice-based evidence. Without a clearly defined contribution, the study risks being perceived as merely descriptive.

8. Coherence and Integration  
The manuscript exhibits limited internal coherence. The introduction does not logically connect to the methodology, the theoretical framework is not integrated into the data analysis, and the findings do not revisit the underlying theoretical premises. Stronger cross-sectional alignment is required to ensure that the empirical findings meaningfully engage with the conceptual framework and research objectives.

Overall Evaluation  
The paper demonstrates strength in its organization, clarity of presentation, and authenticity of field data. However, it lacks theoretical rigor, methodological congruence

## Masih Lanjutan dari Reviewer 2 dan Reviewer 3 (Minor Revision)

Search: european

Overall Evaluation  
The paper demonstrates strength in its organization, clarity of presentation, and authenticity of field data. However, it lacks theoretical rigor, methodological congruence with ethnomethodology, and interpretive depth. To enhance its scholarly contribution, the author should:

- Condense and refocus the introduction.
- Reframe the theoretical section within an interpretive rather than causal paradigm.
- Ensure methodological consistency with ethnomethodological principles.
- Deepen the interpretive dimension of the findings.
- Strengthen the theoretical linkage between results and conceptual claims.
- Clearly articulate the study's original contribution.
- Improve coherence and integration across all sections.

Verdict:  
The topic is promising and the field data valuable; however, the manuscript requires minor revision to attain the theoretical depth, methodological alignment, and interpretive coherence necessary for publication in a high-quality academic journal.

Comments from Reviewer3 (Recommendation: MINOR REVISION)

1. Expand the Limitations subsection (single site, purposive sampling, possible social desirability in interviews, observer effect during observation) and propose next steps (multi-site comparative study; mixed-methods linking ESG practices to measurable outcomes such as energy consumption, waste tonnage, patient satisfaction scores).
2. Convert part of the Interpretative ESG Framework into a practical checklist or a small table of suggested performance indicators for hospital managers. This will make the framework actionable.
3. Consider reorganizing the discussion so that each empirical subtheme closes with (a) theoretical interpretation (tying back to legitimacy/stakeholder/ethnomethodology) and (b) practical implication for hospital managers.

## lanjutan Reviewer 3 dan Reviewer 4 (Major Revision)

Search: european

6 of 33

3. Consider reorganizing the discussion so that each empirical subtheme closes with (a) theoretical interpretation (tying back to legitimacy/stakeholder/ethnomethodology), and (b) practical implication for hospital managers.

4. The paper states data are available upon request. Consider clarifying the type of data available (transcripts, codebook, de-identified excerpts) and any access restrictions (due to confidentiality).

**Comments from Reviewer4** (Recommendation: MAJOR REVISION)

*Several recommendations are offered below to assist the authors in enhancing their paper.*

- A visual representation of the methodology, such as a flowchart or diagram, could enhance clarity and guide the audience through the research process.
- It would be appropriate to pose the research questions at the end of the introduction to clearly guide the reader toward the study's objectives.
- The results section is largely descriptive; presenting the findings in a more analytical manner would significantly strengthen the paper.
- Certain sections, such as the methodology, could be condensed to improve the paper's focus and readability.
- The conclusion should include a discussion of the study's limitations and suggestions for future research.
- The policy implications need to be articulated more explicitly to enhance the paper's practical relevance.
- Although the paper explains on the environmental, social, and governance dimensions of sustainable accounting, their interrelations should be presented more clearly.
- The discussion should be more explicitly structured around the research questions, directly addressing them to provide a coherent closing argument.
- It is recommended to enhance the resolution and overall quality of the images to meet publication standards.

**Comments from Reviewer5** (Recommendation: MINOR REVISION)

## Masukan Reviewer 5 (Minor Revision)

Search: european

6 of 33

**Comments from Reviewer5** (Recommendation: MINOR REVISION)

This manuscript presents a timely and relevant qualitative study on the integration of ESG principles within hospital sustainability accounting. The use of an ethnomethodological approach is a significant strength, offering a novel and much-needed lens to understand the social construction of sustainability practices beyond formal reporting. The research is well-structured, the methodology is appropriate and thoroughly described, and the findings are rich and well-presented. The manuscript makes a valuable contribution to the literature by bridging the gap between normative ESG frameworks and their real-world enactment in a healthcare context.

**Specific Comments:**

- 1. Title:**  
The title is clear, concise, and accurately reflects the content, methodology, and context of the study. It includes key search terms (ESG, sustainability accounting, hospital, ethnomethodology) which is beneficial for discoverability.
- 2. Abstract:**  
The abstract effectively summarizes the study's aims, methodology, key findings, and implications. It correctly highlights the core argument that ESG integration is a socially constructed practice. It is well-written and provides a comprehensive overview.
- 3. Keywords:**  
The keywords are appropriate and cover the main domains of the study. They are well-chosen for indexing and searchability.
- 4. Introduction:**  
The introduction successfully establishes the research gap. It effectively critiques the current state of ESG implementation in healthcare, highlighting its compliance-oriented and superficial nature. The literature review is up-to-date and relevant, situating the study within existing work on legitimacy theory, stakeholder theory, and sustainability accounting in healthcare. The rationale for using an ethnomethodological approach is clearly articulated, justified by the need to explore the "micro-social contexts" and "lived experiences" behind ESG practices. The research objectives are clearly stated.
- 5. Methodology:**  
This section is a major strength of the manuscript. The philosophical rationale for the ethnomethodological approach is well-explained and convincingly linked to the research aims. The description of the research location, participant selection (including clear inclusion criteria), and data collection techniques (interviews, observation, document analysis) is detailed and demonstrates methodological rigor. The strategies for ensuring credibility and trustworthiness (triangulation, member checking, reflexivity) are comprehensively described and align with best practices in qualitative research. The data analysis procedure, particularly the use of the three

## Lanjutan Reviewer 5

document analysis) is detailed and demonstrates methodological rigor. The strategies for ensuring credibility and trustworthiness (triangulation, member checking, reflexivity) are comprehensively described and align with best practices in qualitative research. The data analysis procedure, particularly the use of the three ethnomethodological dimensions (indexicality, reflexivity, accountability), is innovative and provides a clear analytical framework.

#### 6. Results and Discussion:

- **Results:** The results are exceptionally well-organized and presented. The use of tables to analyze data through the lens of indexicality, reflexivity, and accountability for each ESG dimension is highly effective and unique. This structured presentation makes the ethnomethodological insights tangible and accessible. The supporting figures (e.g., stickers, waste sites) add concrete evidence. The synthesized ESG framework in Figure 8 is a clear and useful output.
- **Discussion:** The discussion effectively interprets the findings in the context of the existing literature and the study's theoretical framework. It successfully argues how the study fills the identified gap by showing ESG as "socially embedded organizational behavior." The discussion links the empirical findings back to legitimacy theory and stakeholder theory, demonstrating how daily practices build trust and legitimacy. It also clearly outlines the theoretical contribution (shifting ESG from disclosure to institutional practice) and practical implications (providing a contextual framework for hospitals).

#### 7. Conclusion:

The conclusion is strong and succinctly summarizes the main findings, reaffirming the central thesis that ESG is a socially constructed, reflective practice. It successfully outlines both the conceptual and practical contributions of the study without simply repeating the abstract. The suggestions for future research are logical.

#### 8. References and Citations:

The reference list is extensive, current, and appears to be formatted consistently. All in-text citations have corresponding entries in the reference list, and the references are highly relevant to the topic.

#### Note:

1- You can submit your revised manuscript and revision information file (docx) via the file upload step on the manuscript editing page.

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European Journal of Sustainable Development Research

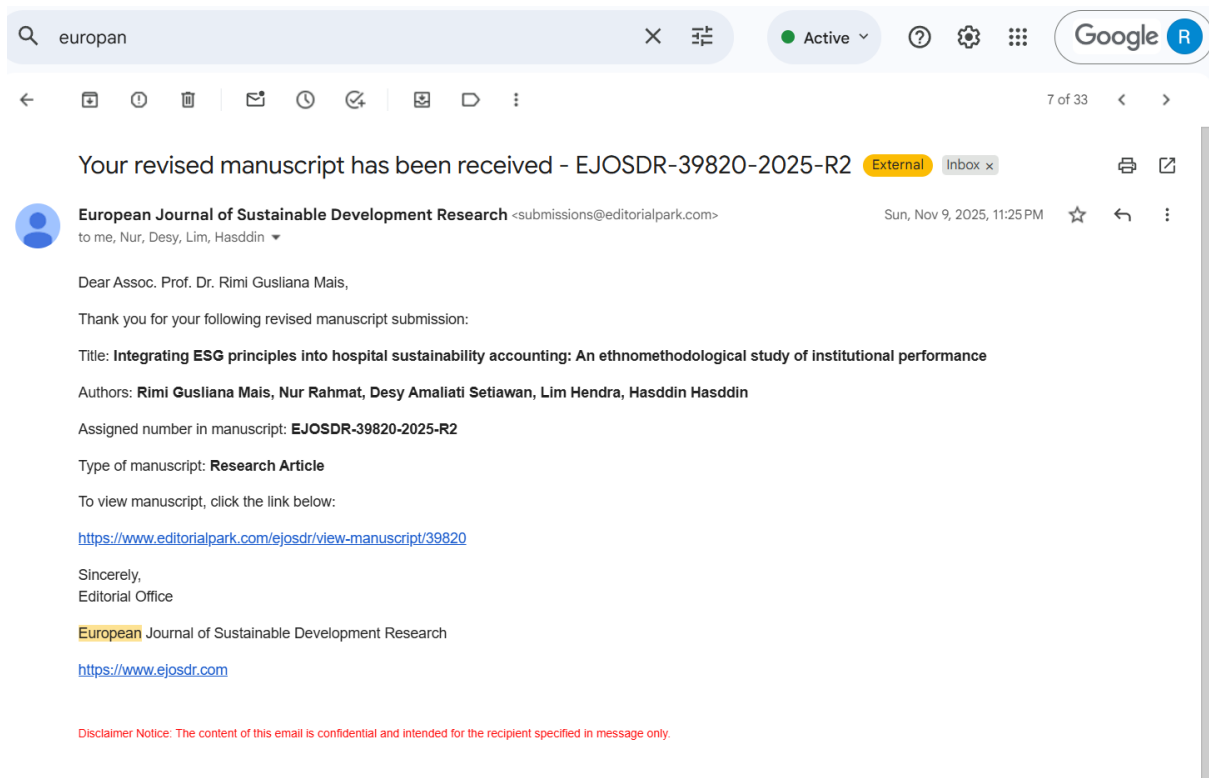
### III. Proses Review

#### Lacak Perubahan (Revisi) Berdasarkan Komentar 5 Reviewer

#### Reviewer - B

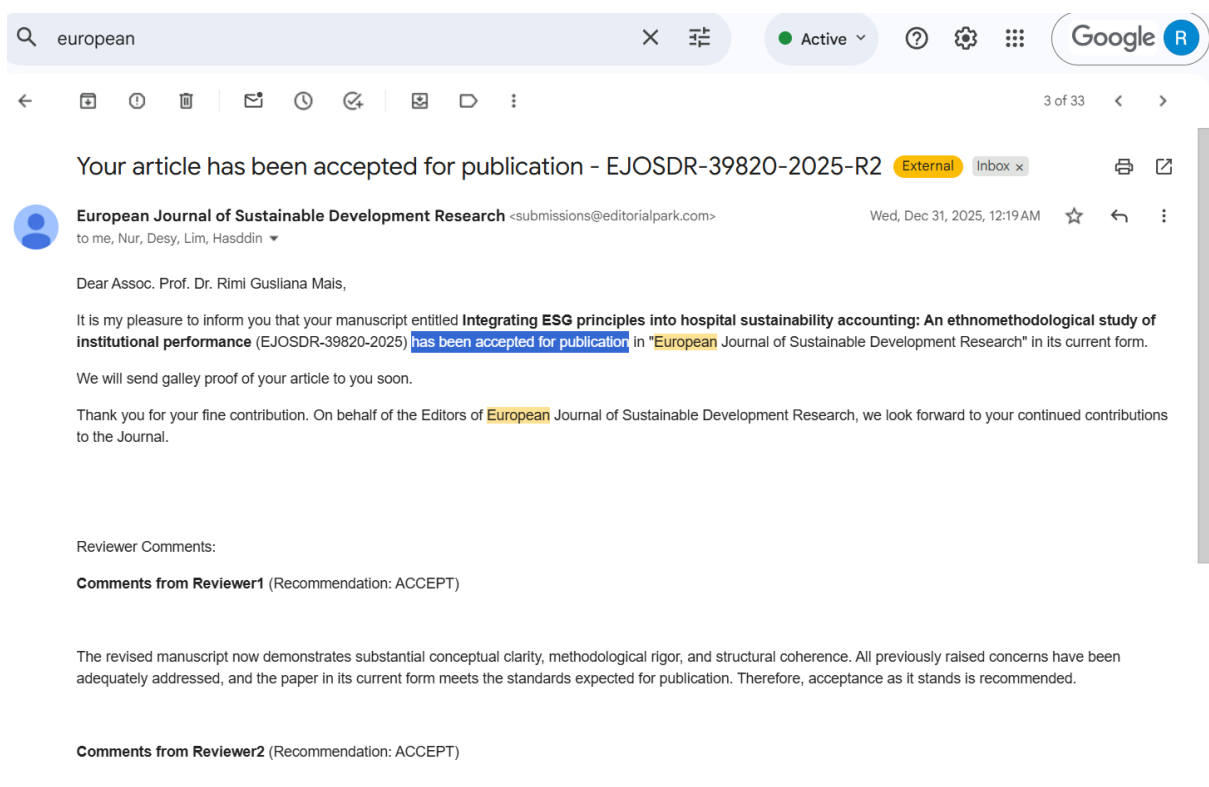
### IV. Pengajuan Hasil Revisi

9 November 2025, Editor Menerima hasil Perbaikan Naskah dari 5 Reviewer

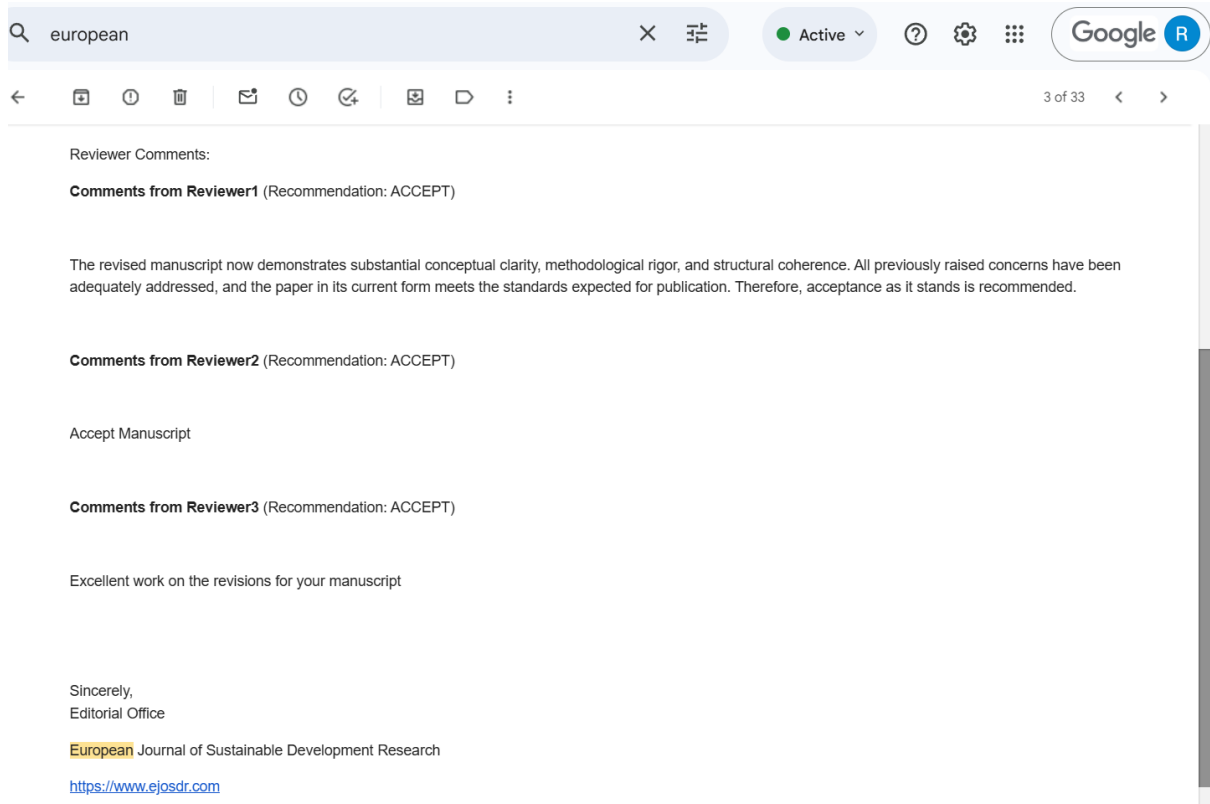


## V. Hasil Revisi, Naskah di terima/has been accepted for publication

31 Desember 2025, Notif email info Penerimaan Naskah (Status **Accept Submission**) berikut komentar dari para reviewer atas naskah revisiannya dan Penyerahan Tinjauan Akhir untuk Proofing ke Produksi Publikasi

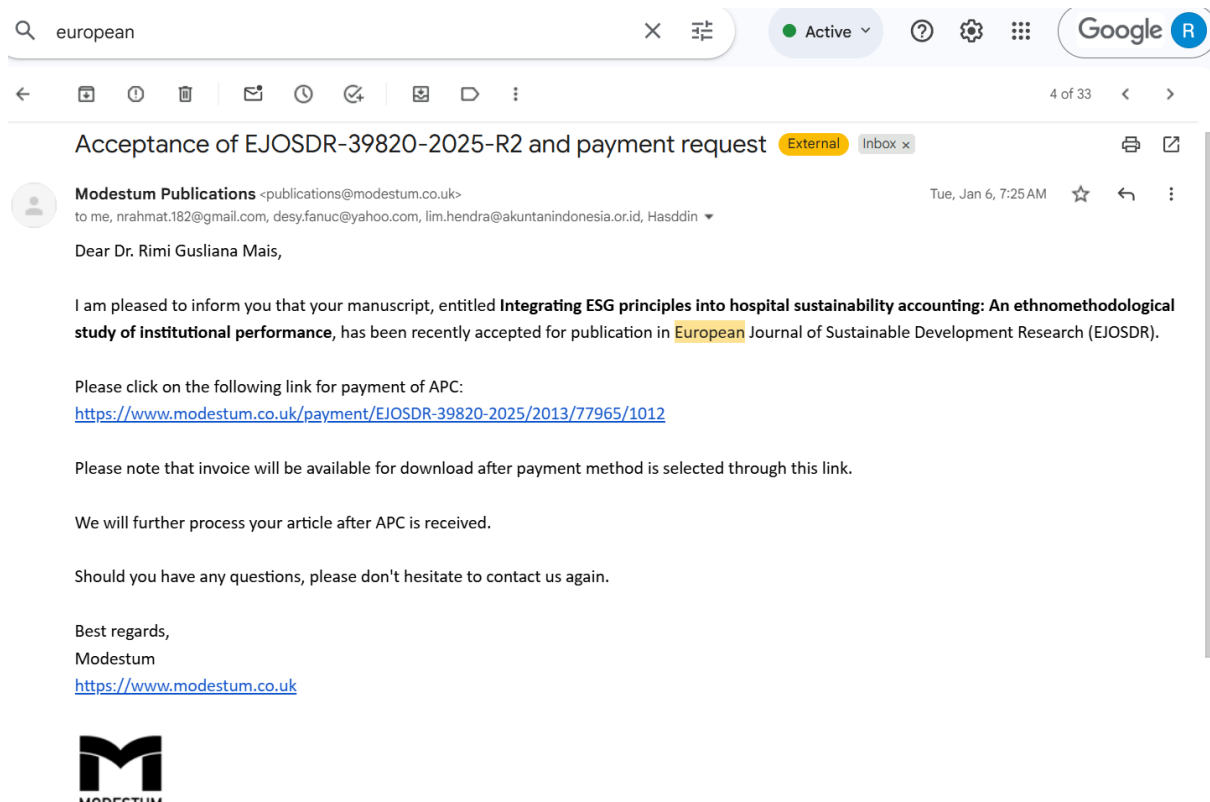


Lanjutan



## PERMINTAAN PEMBAYARAN APC

6 Januari 2026, notif email pemberian invoice APC





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Datum izdavanja / Date: 06 January 2026

Referenca / Reference: EJOSDR-39820-2025-R2

Mesto izdavanja / Place: Belgrade / Serbia

Datum i mesto prometa usluga: 06 January 2026

Datum valute / Value date: 30 dana / 30 days

Preostali dug / Amount due:  
**€450.00**

### Klijent / Customer

Naziv Primaoca / Company Name: -

Adresa / Address: Sekolah Tinggi Ilmu Ekonomi Indonesia Jakart, INDONESIA

PIB / TAX Number: -

Matični broj / ID Number: -

Kontakt Osoba / Contact Person: Rimi Gusliana Mais

Opis Usluge / Description	Količine Quantity	Cena Price	Iznos - Valute Price - Currency
Open Access Publication and Article Processing fee for the article entitled "Integrating ESG principles into hospital sustainability accounting: An ethnomethodological study of institutional performance" with ID EJOSDR-39820-2025-R2.	1	€450.00	€450.00
		Subtotal	€450.00
		VAT (0%)	€0.00
		<b>Total</b>	<b>€450.00 EUR</b>

**Slovima:** Četrsto pedeset EUR i 00/100.  
**In words:** Four hundred fifty EUR and 00/100.


Opis Usluge / Description	Količine Quantity	Cena Price	Iznos - Valute Price - Currency
Open Access Publication and Article Processing fee for the article entitled "Integrating ESG principles into hospital sustainability accounting: An ethnomethodological study of institutional performance" with ID EJOSDR-39820-2025-R2.	1	€450.00	€450.00
		Subtotal	€450.00
		VAT (0%)	€0.00
		<b>Total</b>	<b>€450.00 EUR</b>

**Slovima:** Četrsto pedeset EUR i 00/100.  
**In words:** Four hundred fifty EUR and 00/100.

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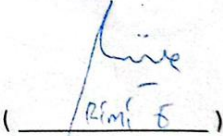
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243



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Manuscript

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EJOSDR-39820-2025-R2

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

Submission Details

Article State: **Sent correction**  
 Final Decision: ACCEPT  
 First Submission Date: 07 Oct 2025  
 Last Revision Date: 09 Nov 2025  
 Accept Date: 30 Dec 2025

Manuscript Details

Type: Research Article  
 Title: Integrating ESG principles into hospital sustainability accounting: An ethnomethodological study of institutional performance  
 Short Title: --  
 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 ESG (Environmental, Social, and Governance) 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

Type: Research Article  
 Title: Integrating ESG principles into hospital sustainability accounting: An ethnomethodological study of institutional performance  
 Short Title: --  
 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 ESG (Environmental, Social, and Governance) 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

Comments for editors: Dear Editor  
 We hereby submit our manuscript. We sincerely hope that the process will run smoothly until publication. We express our sincere gratitude.

Rimi

Reviewer Comments (3)

Comments from Reviewer 1 ▶ Recommendation: ACCEPT  
 The revised manuscript now demonstrates substantial conceptual clarity, methodological rigor, and structural coherence. All previously raised concerns have been adequately addressed, and the paper in its current form meets the standards expected for publication. Therefore, acceptance as it stands is recommended.



Reviewer Comments (3)

- Comments from Reviewer 1** Recommendation: ACCEPT  
The revised manuscript now demonstrates substantial conceptual clarity, methodological rigor, and structural coherence. All previously raised concerns have been adequately addressed, and the paper in its current form meets the standards expected for publication. Therefore, acceptance as it stands is recommended.
- Comments from Reviewer 2** Recommendation: ACCEPT  
Accept Manuscript.
- Comments from Reviewer 3** Recommendation: ACCEPT  
Excellent work on the revisions for your manuscript

Authors

**Rimi Gusliana Mals** <rimi\_gusliana@stei.ac.id> <sup>1,2\*</sup> (Corresponding Author)

**Nur Rahmat** <nrahmat.182@gmail.com> <sup>1</sup>

**Desy Amaliati Setiawan** <desy.fanuc@yahoo.com> <sup>1</sup>

**Lim Hendra** <lim.hendra@akuntanindonesia.or.id> <sup>1</sup>

**Hasddin Hasddin** <hasddinunilaki@gmail.com> <sup>2</sup>

<sup>1</sup> Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta  
<sup>2</sup> Lakidende University, Unaaha

Topics

- Medical, economic, ethical and social issues relevant to sustainable development

**SUGGESTED** **Prof. Dr. Inten Meutia** <inten26@gmail.com>

Author's Statements (Click here to display)

Files

- Revised Manuscript: [manuscript-body-R2.docx](#)
- Explanations for Reviewers: [EJOSDR-39820-2025-R2-explanations.docx](#)
- Title Page: [Title Page.docx](#)
- Copyright Transfer Form: [Copyright Transfer Form.docx](#)
- Conflicts of Interest Form: [Conflicts of Interest.docx](#)

Supplementary Files (1) (Click here to display)

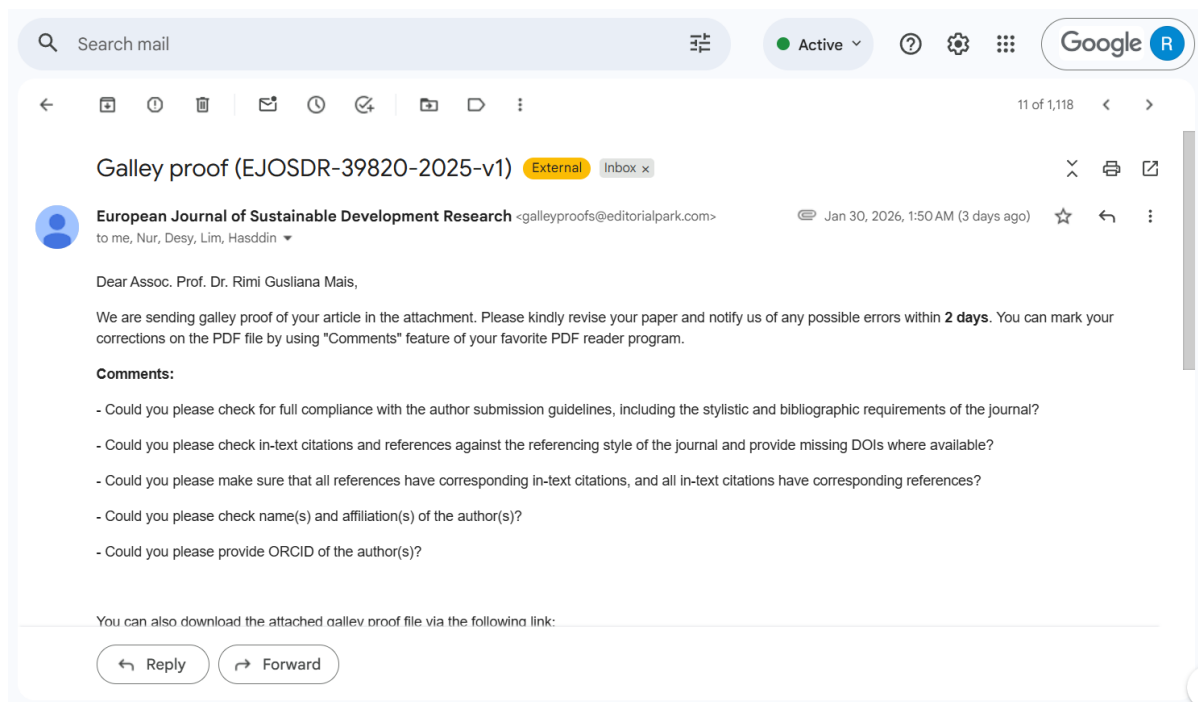
Submitted PDF File



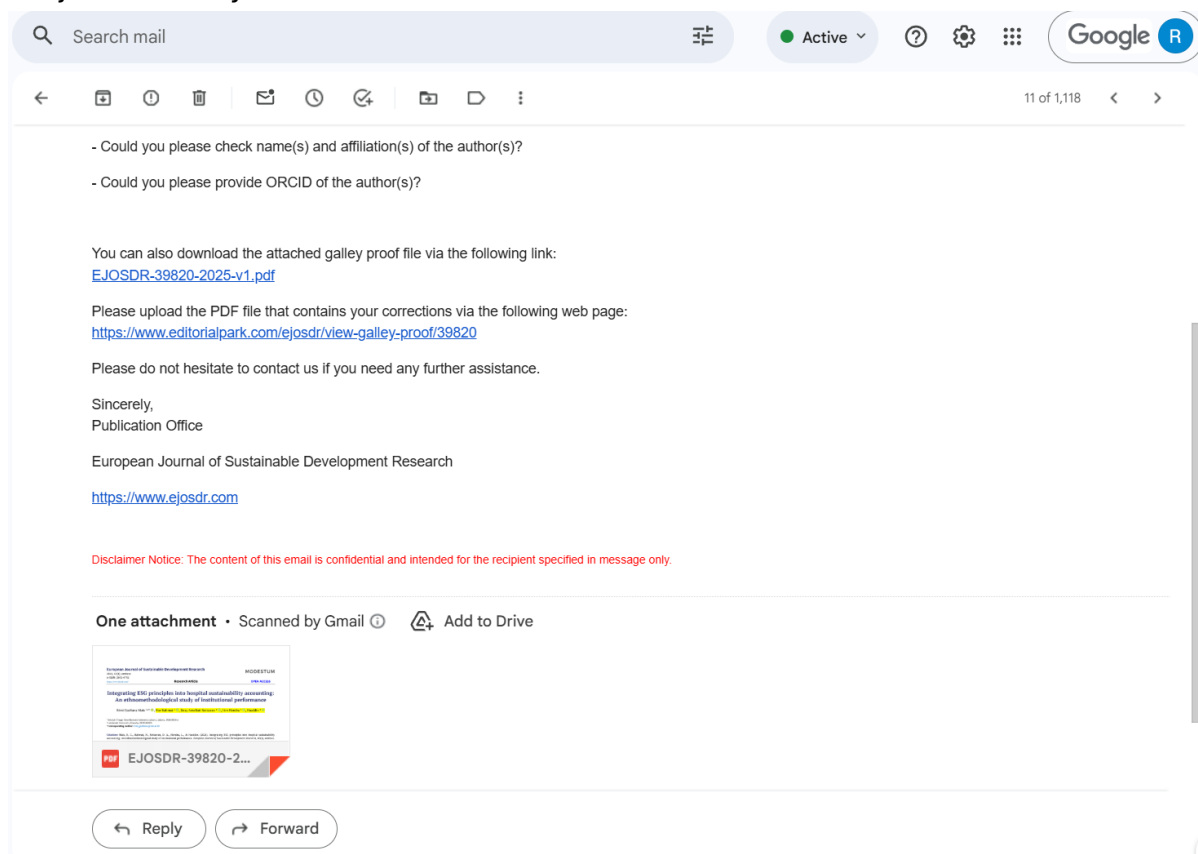
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Previous Revisions (1) (Click here to display)

## Email 30 Januari 2026, minta untuk direvisi tahap 2 kelengkapan informasi dan editing akhir



## Lanjutan emailnya



## Tampilan OJS OJSDR Ketika submit revisi yang ke 2 tanggal 2 Februari 2026

**EDITORIAL Park** EUROPEAN JOURNAL OF SUSTAINABLE DEVELOPMENT RESEARCH

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Rimi Gusliana Mais ▼

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

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Article State:	<b>Sent correction</b>
Sent to Authors:	29 Jan 2026
Your Decision:	<b>You approved the galley proof for publication</b>
Accept Date:	30 Dec 2025
Created By:	Rimi Gusliana Mais

**Latest galley proof**

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02 Feb 2026

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**Your comments:**

Here we send you our latest revised manuscript.  
 Thank you

Rimi

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Tampilan OJS Pengajuan Naskah Akhir (Proofing ke Produksi Publikasi)

## Active Manuscripts

EJOSDR-39820-2025-R2

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

Rimi Gusliana Mais, Nur Rahmat, Desy Amaliati Setiawan, Lim Hendra, Hasddin Hasddin

Sent correction

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## VI. Penerbitan Naskah (Tampilan OJS)

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<https://www.scopus.com/sources.uri> kuartil 44% masuk kategori Q3

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The screenshot shows the Scopus search interface. The search results list one entry: 'European Journal of Sustainable Development Research' with a CiteScore of 1.6, a highest percentile of 44%, 164 citations, 100 documents, and 57% cited. The interface includes filters, display options, and a 'Filter refine list' section.

Source title	CiteScore	Highest percentile	Citations 2021-24	Documents 2021-24	% Cited
1 European Journal of Sustainable Development Research	1.6	44% 471/841 Geography, Planning and Development	164	100	57


<https://www.scopus.com/sourceid/21101271729> SJR 0,251 diatas 0,25

The screenshot shows the 'Source details' page for 'European Journal of Sustainable Development Research'. It displays key metrics: CiteScore 2024 (1.6), SJR 2024 (0.251), and SNIP 2024 (0.662). The CiteScore section includes a calculation:  $1.6 = \frac{164 \text{ Citations } 2021 - 2024}{100 \text{ Documents } 2021 - 2024}$ . The CiteScoreTracker 2025 section shows:  $2.4 = \frac{376 \text{ Citations to date}}{156 \text{ Documents to date}}$ . A CiteScore rank 2024 chart shows the journal is at the 44th percentile in its category.



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## European Journal of Sustainable Development Research



**European Journal of Sustainable Development Research**

European Journal of Sustainable Development Research (EJOSDR, e-ISSN: 2542-4742) is a quarterly, double-blinded peer-reviewed journal that analyses topics related to environmental sustainability. The journal invites scientific articles that explore, analyze and review research on the relation between nature, environmental science and humanity. It is encouraged to submit articles that aim to contribute to the science of sustainability by offering new solutions or revisiting conventional methods. The journal accepts scholarly works that focus on the individual as well as policy-making levels.

The journal is an Open Access journal.

European Journal of Sustainable Development Research is published by Modestum DOO, Serbia.

### Current Issue


Volume 10, Issue 2, 2026

(In Progress)

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- ★ Opening the Black Box of Psychological Processes in the Science of Sustainable Development: A New Frontier  
Annamaria Di Fabio, Marc A. Rosen
- ★ The Motivation for Renewable Energy and its Comparison with Other Energy Sources: A



## European Journal of Sustainable Development Research

### Aims & Scope

*European Journal of Sustainable Development Research* (EJoSDR) is a quarterly double blinded peer-reviewed journal that analyses topics related to environmental sustainability. The journal invites scientific articles that explore, analyze and review research on the relation between nature, environmental science and humanity. It is encouraged to submit articles that aim to contribute to the science of sustainability by offering new solutions or revisiting conventional methods. The journal accepts scholarly works that focus on the individual as well as policy-making levels.

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- sustainable development theory and application
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You may expect rapid peer-review and publication as long as academic standards are met.

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## Active Manuscripts

EJOSDR-39820-2025-R2

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

Rimi Gusliana Mais, Nur Rahmat, Desy Amaliati Setiawan, Lim Hendra, Hasdadin Hasdadin

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EJOSDR-39820-2025-R2

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

Submission Details

Article State: **Sent correction**  
 Final Decision: ACCEPT  
 First Submission Date: 07 Oct 2025  
 Last Revision Date: 09 Nov 2025  
 Accept Date: 30 Dec 2025

Manuscript Details

Type: Research Article  
 Title: Integrating ESG principles into hospital sustainability accounting: An ethnomethodological study of institutional performance  
 Short Title: --  
 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 ESG (Environmental, Social, and Governance) 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  
 Comments for editors: Dear Editor  
 We hereby submit our manuscript. We sincerely hope that the process will run smoothly until publication. We express our sincere gratitude.  
 Rimi

Reviewer Comments (3)

- Comments from Reviewer 1: **Recommendation: ACCEPT**  
 The revised manuscript now demonstrates substantial conceptual clarity, methodological rigor, and structural coherence. All previously raised concerns have been adequately addressed, and the paper in its current form meets the standards expected for publication. Therefore, acceptance as it stands is recommended.
- Comments from Reviewer 2: **Recommendation: ACCEPT**  
 Accept Manuscript.
- Comments from Reviewer 3: **Recommendation: ACCEPT**  
 Excellent work on the revisions for your manuscript



**EDITORIAL**  
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**Topics**

- Medical, economic, ethical and social issues relevant to sustainable development

**Suggested Reviewers / Conflict of Interests**

**SUGGESTED**      **Prof. Dr. Inten Meutia** <inten26@gmail.com>

**Author's Statements** (Click here to display)

**Files**

Revised Manuscript: [manuscript-body-R2.docx](#)  
Explanations for: [FINSDR-39820-2025-R2-explanations.docx](#)

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