Determining Factors in Application of Green Accounting at Public Hospitals

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Abstract

The application of green accounting in public hospitals (RSUs) in Malang Raya must be based on financial, social and environmental activities, as a form of economic, social and environmental responsibility. This of course requires management's understanding of green accounting, and hospital management work experience, as well as considering the organizational size of the hospitals. The purpose of this study was to analyze and determine the effect of management's understanding of green accounting, organizational size and work experience either partially or simultaneously on the application of green accounting in public hospitals in Malang Raya, as well as the percentage level of the influence of research variables on the application of green accounting at public hospitals in Malang. This survey research uses a multivariate correlation approach, namely causal correlation using linear regression test. The variables used are management's understanding of green accounting, organizational size, and work experience as the independent variable and the application of green accounting as the dependent variable. The sampling method used is probability sampling with stratified sampling, so that 36 research samples were collected from a population of 40 RSUs. The novelty of this research is the addition of work experience variables, in addition to the variables of management's understanding of green accounting and the size of the general hospital organization. The results showed that simultaneously, the variables of management's understanding of green accounting, organizational size and work experience had an effect on the application of green accounting in public hospitals in Malang Raya. In fact, the effect of the variable management understanding of green accounting, organizational size and work experience on the application of green accounting variable is 38.5% and the remaining 61.5% is influenced by other variables besides the variables in this study. However, partially the variables of management's understanding of green accounting and organizational size that affect the application of green accounting in public hospitals in Malang Raya, while the work experience variable does not affect the application of green accounting in public hospitals in Malang Raya.

Keywords: Green Accounting, Management Understanding, Organizational Size, Work Experience

INTRODUCTION

Hospitals as health organizations are expected to be responsible, to prevent or reduce the impact of bad things that can cause damage to the environment and the community around the hospital (Khoirina, 2016). As a form of hospital responsibility, it is hoped that there will be accounting treatment for company waste management (Trisnawati, 2014; Islamey, 2016), and what is considered more appropriate to use is green accounting, because it is more fundamental and has ecological nuances (Gallhofer and Haslam, 1997; Greenham , 2010; Thornton, 2013) which is based on the theory of three basic pillars of corporate responsibility Elkington (1997, 2001) namely economic responsibility (profit), social responsibility (people), and environmental responsibility (planet) (Lako, 2018; and Wibisono, 2007), so that the application of green accounting in hospitals will be based on financial, social and environmental activities (Ashari, et.al., 2020).

To implement green accounting in hospitals, it is necessary to have a management understanding of green accounting and organizational size, because according to Ashari, et.al., (2020), management's understanding of green accounting and organizational size has a positive

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effect on the application of green accounting in hospitals, common in Malang. As it is known that business actors are only limited to understanding environmental costs (Setiawan, 2014), have not yet reached the concept of green accounting (Kurniawan, 2015), and even then only some business actors have that understanding (Yuliani, 2014). In fact, many business actors do not clearly know about environmental costs and environmental accounting (Diaz, 2014), either about their components or how to recognize them into business costs (Christyawan, 2014; Dewi, 2016), so they do not charge these environmental costs in their business costs. (Murti, 2014).

Another factor is that large companies will tend to disclose more information because they have large resources to be able to finance the provision of more complete information compared to small companies (Ijma, et., al., 2018). Large organizations can provide funding and provide manpower to carry out activities aimed at reducing the impact of environmental damage as a result of the organization's business activities (Hackston and Milne, 1996; Frost and Seamer, 2002).

In addition, to implement green accounting in hospitals, of course, it takes work experience from the person in charge of providing financial statement information. Because a good work experience can make a positive contribution to the company (Muhammad, et. al., 2016; Ratulangi and Soegoto, 2016; Rahmawati, 2016). A person's work experience greatly affects an individual because the longer the work experience they have, the someone will have a better level of expertise in their field (Marlina, 2017) to apply green accounting as a form of the employee's positive contribution to the company.

This research was conducted at a public hospital in Malang Raya with the aim of analyzing and knowing (1) the effect of management's understanding of green accounting on the application of green accounting in public hospitals in Malang Raya, (2) the effect of organizational size on the application of green accounting in hospitals, general hospital in Malang, (3) the effect of work experience on the application of green accounting in public hospitals in Malang, and (4) the influence of management's understanding of green accounting, organizational size and work experience simultaneously on the application of green accounting in public hospitals in bad luck.

Novelty in this study compared to Ashari, et.al. (2020) is the addition of work experience variables to be tested partially or simultaneously on the application of green accounting at public hospitals in Malang Raya on the basis that good work experience can make a positive contribution to the company in the form of implementing a better accounting system in the form application of green accounting.

RESEARCH METHODS

This survey research uses a multivariate correlation approach (Hamzah, 2019: 140), which is to test the causal correlation by using a linear regression test using management understanding variables about green accounting (X1), organizational size (X2), work experience (X3) as independent variable and the application of green accounting (Y) as the dependent variable.

The research variables are then based on existing research, the research hypothesis is built as follows:

Hypothesis 1. Management's understanding of green accounting affects the application of green accounting in public hospitals in Malang Raya

Hypothesis 2. Organizational Size affects the application of green accounting in public hospitals in Malang Raya
Hypothesis 3. Work experience affects the application of green accounting in public hospitals in Malang Raya

The description of this research design is as follows:

**Figure 1. Research Model**
(Source: Researchers, 2020)

The operational definitions of each research variable are as follows:

**Management's Understanding of Green Accounting**
Management's understanding of green accounting is that management has a level of ability in disclosing accounting information related to financial, environmental and social objects of an entity to produce integrated, intact, and relevant accounting information that is useful for users in economic and non-economic assessment and decision making, in the form of green accounting reporting. Meanwhile, the indicators used in measuring the variable of management understanding of green accounting are: Understanding of the components of green accounting (Yuliani, et.al., 2010; Setyowati and Isthika, 2014; Lako, 2018), understanding of environmental activities (Yuliani, 2014), and understanding of social activities (Kotler and Lee, 2005; Puspitaningtyas, 2012; and Puspitaningtyas, 2016).

**Organizational Size**
Organizational size is a scale that shows the size of a company seen from the number of employees, sales volume and the value of assets owned. Meanwhile, the indicators used in measuring the variable size of the organization are: the number of employees (Ayyagari et al., 2011), sales volume and the value of company assets (Law Number 20 of 2008). The measurement scale used is the nominal scale.

**Work Experience**
Work experience is the level of mastery, knowledge and skills of a person in his work which can be measured from years of service and from the level of knowledge and skills he has. Meanwhile, the indicators used to measure the work experience variables are: length of time/period of employment of a person, level of knowledge or skills already possessed and level of mastery of work and equipment (Foster, 2001).
Application of Green Accounting

The application of green accounting is the existence of company activities related to environmental, social and financial activities that are reported in the form of integrated, intact, and relevant accounting information in the form of green accounting reporting that is useful for users in economic and non-economic assessment and decision making. Economy as a form of corporate responsibility towards the environment (planet), social (people) and economic (profit). Meanwhile, the indicators used in measuring the application of green accounting variables are seen in environmental, social and financial aspects (Ashari, 2019). In environmental aspects include: concern for the environment, involvement in environmental issues, responsibility for the environment, reporting of environmental problems and environmental audits (Teoh and Thong (1986) in Yousef (2003), in Susilo (2008), in Astiti (2014), in Hati (2018), Dunk (2002), Suaryana (2011), and Environmental Management System ISO/SNI 14010). The social aspects include: corporate social responsibility, reporting on social activities, and social audits (Chahal and Sharma, 2006; Puspitaningtyas, 2016; Teoh and Thong (1986) in Astiti, 2014; and Hati, 2018). Meanwhile, the financial aspect includes: financial reporting and auditing of financial statements (Statement of Financial Accounting Standards No.1 and Susilo, 2008).

In Malang Raya there are 40 public hospitals (RSUs) as the study population, which are spread in Malang Regency (22 RSU), Malang City (13 RSU) and Batu City (5 RSU), with type A (1 RSU), type B (8 RSU), type C (13 RSU) and type D (18 RSU).

The public hospitals were used as a research respondent by sending a questionnaire containing questions in the form of multiple choice using a Likert scale with a total of 5 points, namely: Strongly Disagree (1), Disagree (2), Disagree (3), Agree (4) and Strongly Agree (5). Meanwhile, secondary data in this study is in the form of data or documents needed to help answer research questions (problems) because secondary data is a supporting source of primary data (Moloeng, 2018: 103).

The sampling method used is probability sampling with stratified sampling, which provides equal opportunities for each member of the population to be a sample by taking into account the area (Malang Regency, Malang City and Batu City) and the type of hospital (A, B, C and D). Based on Table Krejcie and Morgan (1970) in Sugiono (2005:63), for a population of 40 hospitals, the sample required is 36 hospitals. Likewise, based on Isaac and Michael's table (1981) in Sugiyono (2010: 128), for a population of 40 RSUs with an error rate of 5%, the sample required is 36 RSUs. Thus, in this study the sample used was 36 RSUs with details: 20 RSUs in Malang Regency, 12 RSUs in Malang City, and 4 RSUs in Batu City, from the number of samples divided into each type, namely: type A (1 RSU), type B (7 RSU), type C (12 RSU) and type D (16 RSU).

RESULTS AND DISCUSSION

Research Result

Descriptive Analysis

There are 40 Public Hospitals (RSUs) in Malang Raya and their presence is located in the Malang Regency area as many as 22 RSUs, Malang City as many as 13 RSUs, and Batu City as many as 5 RSUs, with the classification of RSUs being class A (1 RSU), class A. B (8 RSU), C class (13 RSU) and D class (18 RSU). Of this number, 36 RSU respondents were used with details: 20 RSUs in Malang Regency, 12 RSUs in Malang City, and 4 RSUs in Batu City, from the number of samples divided into each type, namely: type A (1 RSU), type B (7 RSU), type C (12 RSU) and type D (16 RSU).
Respondents in this study consisted of 23 women and 13 men, with education levels of S2 (5 people), S1 (17 people) and D3 (14 people), and graduates from accounting (22 people) and management (14 people). Respondents' age ranged from 24 years to 53 years, and had a tenure of 1 year to 15 years, and held positions from Staff to Director level, which were related to accounting and finance activities.

Validity test

Validity Test of Management's Understanding of Green Accounting

<table>
<thead>
<tr>
<th>Item</th>
<th>r_Table</th>
<th>r_Count</th>
<th>Sig.</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0,329</td>
<td>0,573</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>2</td>
<td>0,329</td>
<td>0,701</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>3</td>
<td>0,329</td>
<td>0,837</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>4</td>
<td>0,329</td>
<td>0,804</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>5</td>
<td>0,329</td>
<td>0,714</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>6</td>
<td>0,329</td>
<td>0,663</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>7</td>
<td>0,329</td>
<td>0,611</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>8</td>
<td>0,329</td>
<td>0,634</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>9</td>
<td>0,329</td>
<td>0,480</td>
<td>0,003</td>
<td>Valid</td>
</tr>
<tr>
<td>10</td>
<td>0,329</td>
<td>0,790</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>11</td>
<td>0,329</td>
<td>0,665</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>12</td>
<td>0,329</td>
<td>0,618</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>13</td>
<td>0,329</td>
<td>0,627</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>14</td>
<td>0,329</td>
<td>0,440</td>
<td>0,007</td>
<td>Valid</td>
</tr>
<tr>
<td>15</td>
<td>0,329</td>
<td>0,559</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>16</td>
<td>0,329</td>
<td>0,627</td>
<td>0,000</td>
<td>Valid</td>
</tr>
<tr>
<td>17</td>
<td>0,329</td>
<td>0,543</td>
<td>0,001</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: Primary Data, Processed by Researchers with WPS Office, 2020

Based on table 2, it is known that the variable Management Understanding of Green Accounting (X1) for the 17 (seventeen) indicators used has a value of Sig. (Significance) < 0.050, so the indicators used by these variables can be declared valid. Likewise, when using a comparison of the value of r_Table from 36 samples (N=36-2) of 0.329, it shows that the results of the validity test on all of these variable indicators all produce r_Calculation > from r_Table. So it can be concluded that all indicators (instruments) used by the variable Management Understanding of Green Accounting in this study can be said to be valid.
Validity Test of Organizational Size Variable

Table 3. Results of Organizational Size Variable Validity Test

<table>
<thead>
<tr>
<th>Item</th>
<th>( r_{Table} )</th>
<th>( r_{Count} )</th>
<th>Sig.</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.329</td>
<td>0.705</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>2</td>
<td>0.329</td>
<td>0.946</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>3</td>
<td>0.329</td>
<td>0.929</td>
<td>0.000</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: Primary Data, Processed by Researchers with WPS Office, 2020

Based on table 3, it is known that the Organizational Size variable (X2) for the 3 (three) indicators used has a Sig value. (Significance) < 0.050, so the indicators used by these variables can be declared valid. Likewise, when using a comparison of the value of \( r_{Table} \) from 36 samples (N=36-2) of 0.329, it shows that the results of the validity test on all of these variable indicators all produce \( r_{Calculation} > \) from \( r_{Table} \). So it can be concluded that all indicators (instruments) used by the Organizational Size variable in this study can be said to be valid.

Validity Test of Work Experience Variable Validity

Table 4. Validity Test Results of Work Experience Variables

<table>
<thead>
<tr>
<th>Item</th>
<th>( r_{Table} )</th>
<th>( r_{Count} )</th>
<th>Sig.</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.329</td>
<td>0.885</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>2</td>
<td>0.329</td>
<td>0.827</td>
<td>0.000</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: Primary Data, Processed by Researchers with WPS Office, 2020

Based on table 4, it is known that the Work Experience (X3) variable for the 2 (two) indicators used has a Sig value. (Significance) < 0.050, so the indicators used by these variables can be declared valid. Likewise, when using a comparison of the value of \( r_{Table} \) from 36 samples (N=36-2) of 0.329, it shows that the results of the validity test on all of these variable indicators all produce \( r_{Calculation} > \) from \( r_{Table} \). So it can be concluded that all indicators (instruments) used by the Work Experience variable in this study can be said to be valid.

Validity Test of Green Accounting Application Variables

Table 5. Validity Test Results for Green Accounting Application Variables

<table>
<thead>
<tr>
<th>Item</th>
<th>( r_{Table} )</th>
<th>( r_{Count} )</th>
<th>Sig.</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.329</td>
<td>0.542</td>
<td>0.001</td>
<td>Valid</td>
</tr>
<tr>
<td>2</td>
<td>0.329</td>
<td>0.447</td>
<td>0.006</td>
<td>Valid</td>
</tr>
<tr>
<td>3</td>
<td>0.329</td>
<td>0.486</td>
<td>0.003</td>
<td>Valid</td>
</tr>
<tr>
<td>4</td>
<td>0.329</td>
<td>0.616</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>5</td>
<td>0.329</td>
<td>0.492</td>
<td>0.002</td>
<td>Valid</td>
</tr>
<tr>
<td>6</td>
<td>0.329</td>
<td>0.702</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>7</td>
<td>0.329</td>
<td>0.839</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>8</td>
<td>0.329</td>
<td>0.435</td>
<td>0.008</td>
<td>Valid</td>
</tr>
<tr>
<td>9</td>
<td>0.329</td>
<td>0.417</td>
<td>0.011</td>
<td>Valid</td>
</tr>
<tr>
<td>10</td>
<td>0.329</td>
<td>0.555</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>11</td>
<td>0.329</td>
<td>0.848</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>12</td>
<td>0.329</td>
<td>0.623</td>
<td>0.000</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: Primary Data, Processed by Researchers with WPS Office, 2020
Based on table 5, it is known that the Green Accounting Application variable (Y) for 31 (thirty one) indicators used has a Sig value (Significance) < 0.050, so the indicators used by these variables can be declared valid. Likewise, when using a comparison of the value of \( r_{\text{Table}} \) from 36 samples (N=36-2) of 0.329, it shows that the results of the validity test on all of these variable indicators all produce \( r_{\text{Calculation}} > \) from \( r_{\text{Table}} \). So it can be concluded that all indicators (instruments) used by the Green Accounting Application variable in this study can be said to be valid.

### Reliability Test

#### Table 6. Reliability Test Results

<table>
<thead>
<tr>
<th>Variable</th>
<th>Cronbach's Alpha</th>
<th>N of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1. Management's Understanding of Green Accounting</td>
<td>0.904</td>
<td>17</td>
</tr>
<tr>
<td>X2. Organization Size</td>
<td>0.815</td>
<td>3</td>
</tr>
<tr>
<td>X3. Work Experience</td>
<td>0.632</td>
<td>2</td>
</tr>
<tr>
<td>Y. Application of Green Accounting</td>
<td>0.945</td>
<td>31</td>
</tr>
</tbody>
</table>

Source: Primary Data, Processed by Researchers with WPS Office, 2020

From the results of the reliability test, it was found that all the values of the variables of management understanding of green accounting (X1), organizational size (X2), and work experience (X3), as well as the application of green accounting (Y), all resulted in Cronbach’s Alpha values > 0.60. This shows that all the instruments in this study are reliable.
**Classic assumption test**

The classical assumption test performed is the normality test, multicollinearity test, heteroscedasticity test, and autocorrelation. In this test shows that:

1) The normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution. A regression model can be said to be good if it has a normal data distribution or close to normal. The normality test in this study shows that the regression model has a normal distribution, because the plotting data (dots) that describe the data follow the diagonal line as required by Ghazali (2011:161).

2) Multicollinearity test aims to test whether the regression model found a correlation between independent variables. A good regression model should not have a correlation between the independent variables. Detection of the presence or absence of multicollinearity is done if the Tolerance value > 0.100 and the VIF value < 10.00 then the regression model is free from multicollinearity (Ghozali, 2011: 107-108). The multicollinearity test in this study showed that there were no symptoms of multicollinearity, because the variable Management Understanding of Green Accounting (X1) showed a Tolerance value of 0.996 > 0.100 and a VIF value of 1.004 < 10.00. Likewise, the Organizational Size variable (X2) shows a Tolerance value of 0.492 > 0.100 and a VIF value of 2.033 < 10.00. Meanwhile, the Work Experience variable (X3) shows a Tolerance value of 0.493 > 0.100 and a VIF value of 2.028 < 10.00. The following are the Tolerance and VIF values generated by the regression model:

<table>
<thead>
<tr>
<th>Variable</th>
<th>Tolerance Value</th>
<th>VIF Value</th>
<th>Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management's Understanding of Green Accounting</td>
<td>0.996</td>
<td>1.004</td>
<td>Not occur</td>
</tr>
<tr>
<td>Organization Size</td>
<td>0.492</td>
<td>2.033</td>
<td>Not occur</td>
</tr>
<tr>
<td>Work Experience</td>
<td>0.493</td>
<td>2.028</td>
<td>Not occur</td>
</tr>
</tbody>
</table>

Source: Primary Data, Processed by Researchers with WPS Office, 2020

3) To determine heteroscedasticity, a scatterplot graph can be used, the points formed must be spread randomly, spread above and below the number 0 on the Y axis. The test results show that the points on the scatterplot graph spread randomly, and are spread both above and below number 0 on the Y axis. In the heteroscedasticity test in this study, no symptoms of heteroscedasticity were found, because there is no clear pattern in the scatterplots image, and the points spread above and below the number 0 on the Y axis (Green Accounting Application). This is as Ghazali (2011: 139) states that there is no heteroscedasticity, if there is no clear pattern (wavy, widening and then narrowing) in the scatterplots image, and the points spread above and below the number 0 on the Y axis.

4) The autocorrelation test aims to determine whether in the linear regression model there is a correlation between the confounding error in period t and the confounding error in period t-1. It is stated that there is no autocorrelation symptom, if the Durbin Watson value lies between du to 4-du (Ghazali, 2011: 111). In the autocorrelation test in this study, no symptoms of autocorrelation were found, because the value of Durbin Watson (DW) lies between the values of du to (4-du), namely du (1.654) < Durbin Watson (1.970) < 4-du (2.346). The value of the Durbin Watson table based on k (3) and N (36) with a significance of 5% indicates a value of 1.654.

Thus, it can be concluded that the classical assumption test has been met and the hypothesis can be tested using the Linear Regression Test.
Hypothesis testing
Hypothesis testing was carried out using the Linear Regression Test with the help of the SPSS 19 for Windows program with the following results:

Table 8. T-Test Results (Partial Test)

<table>
<thead>
<tr>
<th>Variable</th>
<th>t_Table</th>
<th>t_Count</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>X1. Management's Understanding of Green Accounting</td>
<td>2.028</td>
<td>3.096</td>
<td>0.004</td>
</tr>
<tr>
<td>X2. Organization Size</td>
<td>2.028</td>
<td>2.759</td>
<td>0.010</td>
</tr>
<tr>
<td>X3. Work Experience</td>
<td>2.028</td>
<td>1.066</td>
<td>0.294</td>
</tr>
</tbody>
</table>

Source: Primary Data, Processed by Researchers with WPS Office, 2020

Based on the results of the linear regression test, it shows that the Management Understanding of Green Accounting variable has a Significance value (Sig.) of 0.004 <0.05, thus the variable Management Understanding of Green Accounting (X1) has an effect on the variable of Green Accounting Application (Y). Likewise, when using a comparison of the t_Table value of the sample (N=36) of 2.030, it shows that the variable Management Understanding of Green Accounting produces r_Calculate 3.096 > from r_Table 2.028. Thus, it can be interpreted that Management’s Understanding of Green Accounting has an effect on the Application of Green Accounting. This shows that hypothesis 1 (H1) is accepted, namely Management’s Understanding of Green Accounting has an effect on the Application of Green Accounting.

Likewise, the Organizational Size variable shows that the Significance value (Sig.) is 0.010 <0.05, thus the Organizational Size variable (X2) has an effect on the Green Accounting Application variable (Y). Likewise, when using a comparison of the t_Table value from the sample (N=36) of 2.030, it shows that the Organizational Size variable produces r_Calculate 2.759 > from r_Table 2.028. Thus, it can be interpreted that Organizational Size has an effect on the Application of Green Accounting. This shows that hypothesis 2 (H2) is accepted, namely Organizational Size has an effect on the Implementation of Green Accounting.

While the Work Experience variable shows that the Significance value (Sig.) is 0.294 > 0.05, thus the Work Experience variable (X3) has no effect on the Green Accounting Application variable (Y). Likewise, when using a comparison of the t_Table value from the sample (N=36) of 2.030, it shows that the Work Experience variable produces r_Calculate 1.066 < from r_Table 2.028. Thus, it can be interpreted that work experience has no effect on the application of green accounting. This shows that hypothesis 3 (H3) is rejected, that is, work experience has no effect on the application of green accounting.

To test the effect of Management’s Understanding of Green Accounting, Organizational Size and Work Experience simultaneously (together) on the Implementation of Green Accounting, it can be seen in the results of the F-Test Test (Simultaneous Test) as follows:

Table 9. F-Test Results (Simultaneous Test)

<table>
<thead>
<tr>
<th>Variable</th>
<th>F_Table</th>
<th>F_Count</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management's Understanding of Green Accounting Organization Size, Work experience (simultaneous)</td>
<td>2,870</td>
<td>6,687</td>
<td>0.001</td>
</tr>
</tbody>
</table>

Source: Primary Data, Processed by Researchers with WPS Office, 2020

Based on the table, it shows that the significance value (Sig.) shows a value of 0.001 <0.05 so it can be concluded that the variables of Management’s Understanding of Green Accounting, Organizational Size and Work Experience simultaneously affect the variable of Green Accounting.
Accounting Application. Likewise, when using a comparison of the F_Table value from the sample (N=36) of 2.870, it shows the result of F_Calculate 6.687 > from F_Table. So, it can be interpreted that simultaneously (simultaneously), the variables of Management's Understanding of Green Accounting, Organizational Size and Work Experience have an effect on the Implementation of Green Accounting.

<table>
<thead>
<tr>
<th>Model Summary</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
</tr>
</thead>
<tbody>
<tr>
<td>Coefficient of Determination</td>
<td>0.621</td>
<td>0.385</td>
<td>0.328</td>
</tr>
</tbody>
</table>

Source: Primary Data, Processed by Researchers with WPS Office, 2020

To determine the percentage level (%) of the influence of the variable Management Understanding on the Application of Green Accounting, Organizational Size and Work Experience on the variable of Green Accounting Application, it can be seen in the R-Square value of 0.385; which means that the influence of the variable Management Understanding of Green Accounting, Organizational Size and Work Experience on the variable of Green Accounting Application is 38.5% and the remaining 61.5% is influenced by other variables besides the variables used in this study.

Discussion
This study discusses the influence of management's understanding of green accounting, organizational size and work experience on the application of green accounting in public hospitals in Malang Raya. The results showed that simultaneously, the variables of management's understanding of green accounting, organizational size and work experience had an effect on the application of green accounting in public hospitals in Malang Raya. In fact, the influence of the variable management understanding of green accounting, organizational size and work experience on the variable of green accounting application is 38.5% and the remaining 61.5% is influenced by other variables outside of this study.

Meanwhile, partially the variable of management's understanding of green accounting has an effect on the application of green accounting in public hospitals in Malang Raya. This supports the research of Ashari, et. al. (2020) and also Yuliani (2014) who stated that some business actors have an understanding of green accounting. However, the results of this study are different from Diaz (2014), Christyawan (2014), Murti (2014) and Dewi (2016) due to differences in the object of research, namely the MSME sector such as Food Stall Business, Tofu Business, Salon Business.

The organizational size variable partially affects the application of green accounting in public hospitals in Malang Raya. This supports the research of Ashari, et. al. (2020) and Nugraha (2015) and Ijma, et., al. (2018) which states that organizational size has an effect on green accounting disclosure, however, the results of this study are different from those of Prasojo and Purwanto, (2013); Azzahra, et., al. (2015); and Septiana, et., al. (2018), which states that organizational size has no effect on green accounting disclosures. This is based on the general hospital in Malang Raya which was used as the object of research, no studies were carried out on each type (class) consisting of types A, B, C, and D.

Meanwhile, the work experience variable partially has no effect on the application of green accounting at public hospitals in Malang Raya. This is different from Marlina (2017) which states that work experience affects the application of accounting information systems,
which should support the application of green accounting in public hospitals in Malang Raya. This may be due to the use of work experience variable indicators in this study which only uses education level and length of work. Even though it is possible that the respondent has had previous work experience in other places who have applied or have not implemented green accounting.

**CONCLUSION**

The conclusion that can be drawn in this study is that simultaneously, the variables of management's understanding of green accounting, organizational size and work experience affect the application of green accounting in public hospitals in Malang Raya. In fact, the influence of the variable management understanding of green accounting, organizational size and work experience on the variable of green accounting application is 38.5% and the remaining 61.5% is influenced by other variables outside of this study. However, partially the variables of management's understanding of green accounting and organizational size that affect the application of green accounting in public hospitals in Malang Raya, while the work experience variable does not affect the application of green accounting in public hospitals in Malang Raya.

This research is limited to the application of green accounting in public hospitals in Malang Raya (Malang Regency, Malang City and Batu City) which is based on financial, social and environmental activities, and the application of green accounting is based on management's understanding of green accounting, the size of the hospital organization and the respondent's work experience. Meanwhile, the limitations in this study lie in the research object that does not differentiate the types/classes (A, B, C, and D) that exist in the hospital, and the indicators used in each variable are based on several previous studies.

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Undang-Undang Republik Indonesia Nomor 20 tahun 2008 tentang Usaha Mikro, Kecil dan Menengah


