International Journal Of Humanities Education And Social Sciences ***(IJHESS)*** *E-ISSN:* **2808-1765**
Volume 1, Number 6, June 2022, *Page. 828 - 842*
Email : editorijhess@gmail.com

Determining Factors in Application of Green Accounting at Public Hospitals

Muhammad Hasyim Ashari[1)]*, **Umi Muawanah**[2)], **Oyong Lisa**[3)]
[1)] Sekolah Tinggi Ilmu Ekonomi Indocakti Malang, Indonesia
[2)] Universitas Gajayana Malang, Indonesia
[3)] Universitas Gajayana Malang, Indonesia

*Coresponding Author
Email : muhammadhasyimashari@gmail.com

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

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.

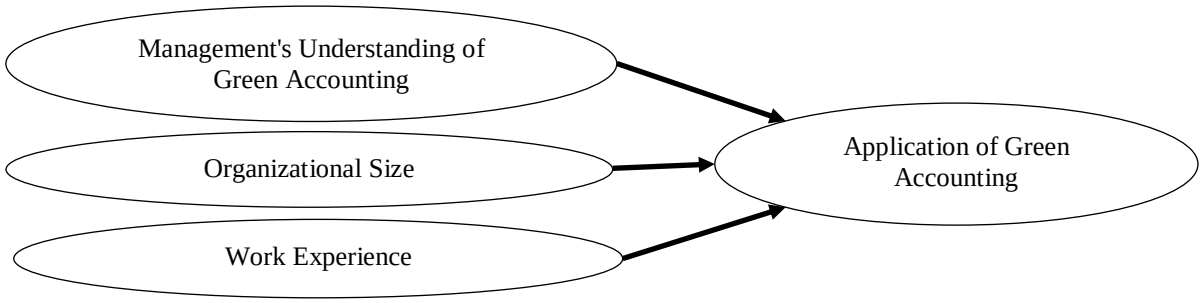
The research variables are then based on existing research, the research hypothesis is built as follows:

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:



Information:
X1 : Management's Understanding of Green Accounting
X2 : Organizational Size
X3 : Work Experience
Y : Application of Green Accounting

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 A (8 RSU), type C (13 RSU) and type D (18 RSU).

The public hospitals was 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: 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).

Table 1. Respondents by Region

Region	Population	Sample	%
Malang Regency	22	20	90,9
Malang City	13	12	92,3
Batu City	5	4	80,0
Total	**40**	**36**	**90,0**

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

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). 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 2. Validity Test Results of Management's Understanding of Green Accounting

Item	r_Table df(N-2); N=36	r_Count	Sig.	Criteria
1	0,329	0,573	0,000	Valid
2	0,329	0,701	0,000	Valid
3	0,329	0,837	0,000	Valid
4	0,329	0,804	0,000	Valid
5	0,329	0,714	0,000	Valid
6	0,329	0,663	0,000	Valid
7	0,329	0,611	0,000	Valid
8	0,329	0,634	0,000	Valid
9	0,329	0,480	0,003	Valid
10	0,329	0,790	0,000	Valid
11	0,329	0,665	0,000	Valid
12	0,329	0,618	0,000	Valid
13	0,329	0,627	0,000	Valid
14	0,329	0,440	0,007	Valid
15	0,329	0,559	0,000	Valid
16	0,329	0,627	0,000	Valid
17	0,329	0,543	0,001	Valid

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

Item	r_Table df(N-2); N=36	r_Count	Sig.	Criteria
1	0,329	0,705	0,000	Valid
2	0,329	0,946	0,000	Valid
3	0,329	0,929	0,000	Valid

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

Item	r_Table df(N-2); N=36	r_Count	Sig.	Criteria
1	0,329	0,885	0,000	Valid
2	0,329	0,827	0,000	Valid

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

Item	r_Table df(N-2); N=36	r_Count	Sig.	Criteria
1	0,329	0,542	0,001	Valid
2	0,329	0,447	0,006	Valid
3	0,329	0,486	0,003	Valid
4	0,329	0,616	0,000	Valid
5	0,329	0,492	0,002	Valid
6	0,329	0,702	0,000	Valid
7	0,329	0,839	0,000	Valid
8	0,329	0,435	0,008	Valid
9	0,329	0,417	0,011	Valid
10	0,329	0,555	0,000	Valid
11	0,329	0,848	0,000	Valid
12	0,329	0,623	0,000	Valid

Item	r_Table df(N-2); N=36	r_Count	Sig.	Criteria
13	0,329	0,735	0,000	Valid
14	0,329	0,893	0,000	Valid
15	0,329	0,873	0,000	Valid
16	0,329	0,865	0,000	Valid
17	0,329	0,491	0,002	Valid
18	0,329	0,491	0,002	Valid
19	0,329	0,585	0,000	Valid
20	0,329	0,602	0,000	Valid
21	0,329	0,502	0,002	Valid
22	0,329	0,590	0,000	Valid
23	0,329	0,590	0,000	Valid
24	0,329	0,345	0,039	Valid
25	0,329	0,547	0,001	Valid
26	0,329	0,436	0,008	Valid
27	0,329	0,700	0,000	Valid
28	0,329	0,848	0,000	Valid
29	0,329	0,841	0,000	Valid
30	0,329	0,565	0,000	Valid
31	0,329	0,865	0,000	Valid

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_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 Green Accounting Application variable in this study can be said to be valid.

Reliability Test

Table 6. Reliability Test Results

Variable	Cronbach's Alpha	N of Items
X1. Management's Understanding of Green Accounting	0,904	17
X2. Organization Size	0,815	3
X3. Work Experience	0,632	2
Y. Application of Green Accounting	0,945	31

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 7. Multicollinearity Test Results

Variable	Tolerance Value	VIF Value	Conclusion
Management's Understanding of Green Accounting	0,996	1,004	Not occur
Organization Size	0,492	2,033	Not occur
Work Experience	0,493	2,028	Not occur

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 heteroscodetisity, if there is no clear pattern (wavy, widening and then narrowing) in the scateplots 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)

Variable	t_Table	t_Count	Sig.
X1. Management's Understanding of Green Accounting	2,028	3,096	0,004
X2. Organization Size	2,028	2,759	0,010
X3. Work Experience	2,028	1,066	0,294

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_Calculation 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)

Variable	F_Table	F_Count	Sig.
Management's Understanding of Green Accounting Organization Size, Work experience (simultaneous)	2,870	6,687	0,001

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 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 10. Coefficient of Determination

Model Summary	R	R Square	Adjusted R Square
Coefficient of Determination	0,621	0,385	0,328

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.

REFERENCES

Arizona, I P.E., & I W. Suarjana. (2017). Kepedulian dan Pengetahuan Pelaku Bisnis mengenai Green Accounting. *Jurnal Riset Akuntansi (JUARA)*. September 2017. 7(2): 157-166

Ashari, M.H. (2019). Mewujudkan Keberlanjutan Usaha (Business Sustainability) dengan Penerapan Green Accounting (Akuntansi Hijau) pada Rumah Sakit Umum (Public Hospitals) di Malang Raya. Tesis. Pascasarjana Magister Akuntansi Universitas Gajayana Malang.

Ashari, M.H., U. Muawanah, & O. Lisa,. (2020). Keterkaitan Ukuran Organisasi dan Pemahaman Manajemen terhadap Penerapan Akuntansi Hijau (*Green Accounting*). *Jurnal Informasi, Perpajakan, Akuntansi dan Keuangan Publik (JIPAK) Universitas Trisakti.* 15(1): 33-54

Astiti, W. (2014). Implementasi Green Accounting berbasis University Social Responsibility (USR) di Universitas Negeri Yogyakarta. *Jurnal Nominal*. III(2): 134-149

Ayyagari, M., A. Demirguc-Kunt, & V. Maksimovic. (2011). Small vs. Young Firms across the World: Contribution to Employment, Job Creation, and Growth. *The World Bank,*

Developmnet Research Group, Finance and Private Sector Development Team. April 2011: 1-41

Azzahra, Zesi & Barkah Susanto. (2015). Ukuran Perusahaan, Pernyataan Standar Akuntansi dan Manajemen Lingkungan terhadap Pelaksanaan Akuntansi Lingkungan (*The Size of The Company, A Statement of Accounting Standards, and Environmental Management on The Implementation of Environmental Accounting*). *Jurnal Analisis Bisnis Ekonomi, April 2015*, 13(1): 84-93

Burhany, D.I. (2015). Akuntansi Manajemen Lingkungan Sebagai Alat Bantu Untuk Meningkatkan Kinerja Lingkungan Dalam Pembangunan Berkelanjutan. *Indonesian Journal of Economics and Business.* 1(2): 257-270

Chahal, H. & Sharma, R.D. (2006). Implications of Corporate Social Responsibility on Marketing Performance: A Conceptual Framework. *Journal of Services Research*. April 2006 – September 2006. 6(1): 215-228

Christyawan, T.T. (2014). Kepedulian dan Pengetahuan Pelaku Usaha Mengenai Green Accounting (Stdui Kasus pada Usaha Tahu di Kota Salatiga). Universitas Kristen Satya Wacana Salatiga.

Deegan, C. (2003). *Environmental Management Accounting: An introduction and case studies for Australia, Victoria. Environment Protection Authority*. Australia: Institute of Chartered Accountants in Australia.

Deegan, C. (2004). *Financial Accounting Theory*. Australia: McGraw-Hill

Devi, P.E.S., N.T. Herawati & N.L.G.E. Sulindawati. (2017). Pengaruh Tingkat Pendidikan, Pemahaman Akuntansi, dan Ukuran Usaha Terhadap Kualitas Laporan Keuangan pada UMKM (Studi Empiris pada UMKM di Kecamatan Buleleng). *e-Journal Universitas Pendidikan Ganesha. Tahun 2017*. 8(2): 1-10

Dewi, S.R. (2016). Pemahaman dan Kepedulian Penerapan Green Accounting: Studi Kasus UKM Tahu di Sidoarjo (*Understanding and Application of Green Accounting Awareness: A Tofu SME Case Study in Sidoarjo*). *Prosiding Seminar Nasional Ekonomi dan Bisnis & Call For Paper FEB UMSIDA 2016*: 497-511.

Diaz, J.M. (2014). Kepedulian dan Pengetahun Pelaku Bisnis mengenai Green Accounting (Studi Kasus pada Usaha Warung Makan di Salatiga). Universitas Kristen Satya Wacana Salatiga.

Dunk, A.S. (2002). Product Quality, Environmental Accounting and Quality Performance. *Accounting, Auditing & Accountability Journal. MCB Up Limited*. 15(5): 719-732.

Elkington, J. (1997). *Cannibals with Forks-Triple Bottom Line of 21 Century Business.* Stoney Creek, CT: New Society Publishers.

Elkington, J. (2001). *The Chrysalis Economy: How Citizen CEOs and Corporations can Fuse Values and Value Creation.* United Kingdom: Capstone Publishing.

Fahmiswari, K.A.A., & W.I.B. Dharmadiaksa. (2013). Pengaruh kinerja individual karyawan terhadap efektifitas penggunaan sistem informasi akuntansi. *E-Journal Akuntansi Universitas Udayana*.. 5(3): 690-706

Foster, B. (2001). *Pembinaan Untuk Meningkatkan Kinerja Karyawan*. Jakarta: PPM.

Frost, G.R. & M. Seamer. (2002). Adoption of Environmetal Reporting and Management Practices: an Analysis of New South Wales Public Sector Entities. *Financial Accountability Management.* 18(2): 103-127

Gallhofer, S., dan J. Haslam. (1997). The Direction of Green Accounting Policy: Critical Reflections. *Accounting, Auditing, & Accountability Journal.* 10(2): 148-174.

Ghozali, I. (2011). *Aplikasi Analisis Multivariat Dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.

Greenham, T. (2010). Green Accounting: A Conceptual Framework. *International Journal of Green Economics.* 4(4): 333-345.

Hackston, D., & M.J. Milne. (1996). Some Determinants of Social and Environmental Disclosures in Zew Zaeland Companies. *Accounting, Auditing & Accountability Journal.* 9(1): 77-108

Hamzah, A. (2019). *Metode Penelitian dan Pengembangan (Research & Development): Uji Produk Kuantitatif dan Kualitatif, Proses dan Hasil Dilengkapi Contoh Proposal Pengembangan Desain Uji Kualitatif dan Kuantitatif.* Malang: Literasi Nusantara Abadi.

Handriyani, A.N. (2013). Pengaruh Corporate Social Responsibility terhadap nilai perusahaan dengan profitabilitas sebagai variable moderating. *Jurnal Ilmu & Riset Akuntansi*. 2(5)*:* 1-15.

Hati, R.P. (2018). Analisis Penerapan Green Accounting Berbasis University Social Responsibility (USR) pada Universitas Riau Kepulauan dan Universitas Internasional Batam. *Measurement Journal*. Maret 2018. 12(1): 121-131

Ijma, N. Haris & N. Yusnita. (2018). Pengaruh Ukuran Perusahaan, Profitabilitas dan Porsi Kepemilikan Publik terhadap Environmental Disclosure (Studi pada Perusahaan Logam dan Mineral Lainnya yang terdaftar di Bursa Efek Indonesia). *e-Jurnal Katalogis. April 2018.* 6(4): 1-9.

Islamey, F.E. (2016). Perlakukan Akuntansi Lingkungan Terhadap Pengelolaan Limbah pada Rumah Sakit Paru Jember. *Jurnal Fakultas Ekonomi Universitas Muhammadiyah Jember.* Juli 2016: 1-20

Khoirina, M.M. (2016). Analysis of Green Accounting to Support Corporate Social Responsibility (Case Study: Semen Gresik Hospital). *Jurnal Akuntansi AKRUAL*, 8 (1): 1-10.

Kotler, P. & N. Lee. (2005). *Corporate Social Responsibility*. New Jersy: John Wiley and Sons, Inc.

Kurniawan, O.H. (2015). Kepedulian Pelaku Bisnis Terhadap Green Accounting (Studi Kasus pada Pencucian Mobil dan Sepeda Motor di Eks-Karisidenan Semarang). Kertas Kerja. Universitas Kristen Satya Wacana Salatiga.

Lako, A. (2016). Transfromasi Menuju Akuntansi Hijau. CPA Indonesia. Edisi 7: 52-54. Diunduh di: https://www.researchgate.net/publication/329800215_TRANSFORMASI_MENUJU_AKUNTANSI_HIJAU

Lako, A. (2018). *Akuntansi Hijau: Isu, Teori dan Aplikasi.* Jakarta: Salemba Empat.

Marlina, L. (2017). Pengaruh Pengalaman Kerja, Pelatihan, Tingkat Pendidikan dan Kecanggihan Teknologi Informasi Terhadap Efektivitas Penggunaan Sistem Informasi Akuntansi (KSPPS Bina Insan Mandiri). Skripsi. Fakultas Ekonomi dan Bisnis Islam, Institut Agama Islam Negeri Surakarta.

Marwan, A. (2006). *Pengelolaan Karyawan*. Yogyakarta: BPFE.

Moloeng, L.J. (2018). *Metodologi Penelitian Kaulitatif.* Bandung: Remaja Rusda Karya.

Muhammad, R.S., Adolfina & G. Lumintang. (2016). Pengaruh Lingkungan Kerja, Kompensasi dan Beban Kerja terhadap Kinerja Karyawan pada Dinas Pendapatan Daerah Kota Manado. *Jurnal EMBA*. 4(1): 045-055.

Murti, R.S. (2014). Kepedulian dan Pengetahuan Pelaku Bisnis Mengenai Green Accounting (Studi Kasus pada Usaha Jasa Salon di Salatiga). Universitas Kristen Satya Wacana Salatiga.

Nugraha, D.E.B. (2015). Pengaruh Ukuran Perusahaan, Tipe Industri, Profitabilitas, Leverage, dan Kinerja Lingkungan terhadap Environmental Disclosure (Studi Empiris pada Perusahaan yang Terdaftar di BEI dan Menjadi Peserta PROPER Tahun 2011-2013). Skripsi. Universitas Diponegoro Semarang.

Pernyataan Standar Akuntansi Keuangan No.1 tentang Penyajian Laporan Keuangan. Ikatan Akuntan Indonesia (IAI) - Institue of Indonesia Chartered Accountants

Pinasti, M. (2001). Penerapan Informasi Akuntansi dalam Pengelolaan Usaha para Pedangan Kecil di Pasar Tradisional Kabuapaten Banyumas. *Jurnal Ekonomi, Bisnis dan Akuntansi.* 3(1): 1-21

Poerwadarminta. (2006). *Kamus Umum Bahasa Indonesia*. Pusat Bahasa Departemen Pendidikan Nasional. Edisi Ketiga. Jakarta: Balai Pustaka.

Prasojo, T.B., & A. Purwanto. (2013). Faktor-Faktor yang Mempengaruhi Pelaksanaan Akuntansi Lingkungan (Studi pada KLH/BLH, Dinkeb, dan PDAM Kabupaten/Kota di Provinsi Jawa Tengah). *Diponegoro Journal of Accounting.* 2(1): 1-10

Puspitaningtyas, Z. (2012). Relevansi nilai informasi akuntansi dan manfaatnya bagi investor. Ekuitas. *Jurnal Ekonomi dan Keuangan*. Juni 2012. 16(2): 164-183.

Puspitaningtyas, Z. (2016). Mengakuntasikan Corporate Social Responsibility: Pengukuran dan Penyajian Biaya Sosial dalam Laporan Keuangan. *Prosiding Seri Ekonomi Konferensi Nasional PkM CSR ke-2. LPPM Universitas Pelita Harapan Tagerang*, 2016: 94-103.

Rahmawati, H.N. (2016). Pengaruh Kompensasi dan Pengalaman Kerja terhadap Kinerja Karyawan. *Jurnal Ilmu dan Riset Manajemen*. 5(4): 1-15.

Ratulangi, S.R., & S.A. Soegoto. (2016). Pengaruh Pengalaman Kerja, Kompetensi, Motivasi Terhadap Kinerja Karyawan pada PT. Hasjrat Abadi Tendean Manado. *Jurnal EMBA*. 4(4): 322-333.

Septiana, N.L.D., I.G.C. Putra, & L.K. Merawati. (2018). Faktor-Faktor yang Mempengaruhi Pelaksanaan Akuntansi Lingkungan pada Hotel Bintang Lima di Kabupaten Badung. *Jurnal Undhirabali. 31 Agustus 2018.* 13(2): 119-131.

Setiawan, J. (2014). Kepedulian dan Pengetahuan Pelaku Bisnis Mengenai Green Accounting (Studi Kasus pada Pedagang Pasar di Kota Salatiga). Kertas Kerja. Universitas Kristen Satya Wacana Salatiga.

Setyowati, L., & W. Isthika. (2014). Dampak Peranan Teknologi Sistem Informasi Akuntansi Keuangan Daerah, Pemahaman Akuntansi dan Kompetensi Sumber Daya Manusia, serta Peran Internal Audit terhadap Kualitas Laporan Keuangan Daerah pada Pemerintah Kota Semarang (Studi pada SKPD Kota Semarang). Universitas Dian Nuswantoro Semarang dan Direktorat Penelitian dan Pengabdian Kepada Masyarakat Direktorat Jenderal Pendidikan Tinggi Kementerian Pendidikan dan Kebudayaan.

Suaryana, A. (2011). Implementasi Akuntansi Sosial dan Lingkungan di Indonesia. *Jurnal Ilmiah Akuntansi dan Bisnis.* Januari 2011. 6(1): 1-26

Sugiyono. (2005). *Memahami Penelitian Kualitatif*. Bandung: Alfabeta.

Sugiyono. (***2010)***. *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.

Susilo, J. (2008). Green Accounting di daerah Istimewa Yogjakarta: Studi Kasus antara Kabupaten Sleman dan Kabupaten Bantul. *JAAI*, Desember 2008. 12(2): 149-165.

Suwardjono. (2014). *Teori Akuntansi: Perekayasaan Pelaporan Keuangan.* Edisi Ketiga. Cetakan Kedelapan. Yogyakarta: BPFE

Suwito, E., & A. Herawati. (2005). Analisis Pengaruh Karakteristik Perusahaan terhadap Tindakan Perataan Laba yang dilakukan oleh Perusahaan yang terdaftar di Bursa Efek Jakarta. *SNA VIII Solo.* 15-16 September 2005: 136-146

Thornton, D.B. (2013). Green Accounting and Green Eyeshades Twenty Years Later. *Critical Perspective on Accounting.* 24: 438-442.

Trisnawati, R. (2014). Analysis of Accounting Treatment against Sewage Treatment in Financial Statement on Soebandi Hospital Jember. *Artikel Ilmiah Mahasiswa Universitas Jember*. 2014: 1-6.

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

Wibisono, Y. (2007). *Membedah Konsep & Aplikasi CSR (Corporate Social Responsibility)*. Jakarta: Gramedia.

Yousef, F.H. (2003). Green Accounting in Developing Countries: The Case of UAE and Jordan. *Managerial Finance*. 29(8): 37-45

Yuliani, C. (2014). Kepedulian dan Pengetahuan Pelaku Bisnis Mengenai Green Accounting (Studi Kasus pada Laundry di Kota Salatiga). Universitas Kristen Satya Wacana Salatiga.

Yuliani, Safrida, Nadirsyah, & U. Bakar. (2010). Pengaruh Pemahaman Akuntansi, Pemanfaatan Sistem Informasi Akuntansi Keuangan Daerah dan Peran Internal Audit Terhadap Kualitas Laporan Keuangan Pemerintah Daerah (Studi pada Pemerintah Kota Banda Aceh). *Jurnal Telaah & Riset Akuntansi*. Juli 2010. 3(2): 206-220.