

PERCEPTION OF PUBLIC HOSPITALS AT MALANG RAYA IN THE APPLICATION OF GREEN ACCOUNTING

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ABSTRACT

The aim of this study is to determine the perception of public hospitals in the area of Malang Raya in relation to the application of green accounting. The approach in this survey research uses descriptive quantitative. 35 samples from 40 population groups of public hospitals are likely to be obtained by distributing questionnaires which calculated the average value of each explanation to be interpreted and closed. The conclusion of this study shows that the perception of public hospitals regarding the use of green accounting in public hospitals in Malang Raya, based on respondents' responses, shows that public hospitals agree to the use of green accounting based on financial activities, social activities and environmental activities. The limitation of the study is that it is difficult to obtain responsive data due to procedures and bureaucracy, as well as differences in the position, position and level of education of respondents, which can lead to different perceptions of the use of green accounting in public hospitals. The results of this study are expected to provide guidance on how to regulate green accounting in public hospitals.

Keywords: Green Accounting, Perception, Public Hospitals

INTRODUCTION

Public hospitals as medical institutions are expected to be responsible for preventing or mitigating adverse impacts that can harm the environment and the surrounding community (Khoirina, 2016). Public hospitals that pay attention to environmental issues can usually improve their long-term financial performance by improving the company's image to stakeholders (Butler, *et.al.*, 2011; Radyati, 2014; Gunawan, 2015). Therefore, the application of green accounting is more appropriate because it is based on three pillars of corporate responsibility, namely economic responsibility / profit, social responsibility / people, environmental responsibility / planet (Gallhofer & Haslam, 1997; Greenham, 2010; Thornton, 2013; Wibisono, 2007; Beattie, 2017; Lako, 2018). The application of green accounting is believed to be able to provide

information about the extent to which an organization or company contributes positively or negatively to the quality of life of the community and the environment, especially those related to hospital operations (Setiawan, 2014).

The application of green accounting in public hospitals must be supported by all parties, especially public hospital owners, so that it can be implemented optimally based on financial, social and environmental activities (Ashari & Anggoro, 2021). To implement this, of course, public hospitals must understand in depth the concepts in the application of green accounting that can be run in hospitals. So it is necessary to know the perception of public hospital management with the application of green accounting. It is expected that the environment will be fully protected by application of green accounting.

The selection of research objects at public hospitals in Malang Raya was based on two things, namely first, according to Putri, *et.al.*, (2016) currently, public hospitals in Malang still show an average level of readiness towards a green hospital, and second, because public hospitals are expected to be responsible as health agencies to prevent or cope with adverse impacts that can harm the environment and the community around the hospital (Khoirina, 2016).

LITERATURE REVIEW

Green Accounting

Conventional accounting only provides economic information of a financial nature to shareholders and bondholders for decision making. It is necessary to increase the performance measures to improve the existing performance measures. Environmental impacts need to be reported as a manifestation of responsibility to stakeholders (Astuti, 2012). Therefore, the application of green accounting is considered more appropriate because it is more fundamental and has an ecological nuance (Gallhofer & Haslam, 1997; Greenham, 2010; Thornton, 2013). Green accounting is defined as a process of recognizing, measuring value, recording, summarizing, reporting, and disclosing information relating to financial, social and environmental transactions, events, and or objects in an integrated manner in the accounting process in order to produce accounting information that is integrated, intact, and that are useful to users in assessment and decision making of economic and non-economic (Lako, 2016 and 2018:82). The basic pillar of green accounting information is integrated financial, social and environmental accounting information (Deegan, 2003; Lako, 2018).

Green accounting is used to report the operations of an institution related to the environment. The aim is to provide information on the company's operational performance based on protection and care of environmental (Arizona & Suarjana, 2017). Provision of environmental management information to assist management in deciding prices, controlling overhead and reporting environmental information to the public (Yakhou & Vernon, 2004).

Thus, green accounting is interpreted as accounting reporting that describes efforts to incorporate social and environmental benefits into economic decision making or a business financial result for economic decision making, which is made in one report package format.

Application of Green Accounting in Public Hospitals

The application of green accounting is based on theory of three basic pillars Elkington's (1997, 2001), namely financial accounting, social accounting, and environmental accounting. As one of the operational activities that contribute to a large amount of waste, hospitals need to make efforts to take an active role in maintaining environmental sustainability and health. Therefore, hospitals have a role and obligation in preserving the environment by managing waste and implementing good environmental management in order to be competitive and obtain a good image from the community as an environmentally friendly institution (Wardah & Astini, 2018). This action is an effort to preserve the hospital environment to make it better, healthier and more comfortable (Aminah & Noviani, 2014).

Currently, in fact, many hospitals have implemented green accounting by actively participating in maintaining environmental health (Swastyakso & Widodo, 2016). The efforts made are not only stated in the form of activities, but are also applied in the accounting system so that it can be applied in a sustainable manner. To be able to create these conditions, hospitals need information about green accounting. The application of green accounting in hospital activities is the first step in solving these environmental problems. The application of green accounting will encourage management's ability to minimize environmental problems faced. The purpose of this accounting application is to improve the efficiency of environmental management by assessing environmental activities from the point of view of costs (environmental costs) and benefits or effects (economic benefits) (Reller, 2012).

The application of green accounting is able to provide information about physical and monetary, which can help hospitals to make decisions related to the environment based on

complete information for decision making. Burhany (2015) adds that such information can reveal hidden opportunities, such as better waste management processes, reduced energy and material consumption, or opportunities for recycling materials.

Perception

In the Indonesian Wikipedia, it is stated that perception is the process of understanding or giving meaning to an information on a stimulus obtained from the process of sensing objects, events or relationships between symptoms which are then processed by the brain. So that it will result in different points of view in sensing which perceive something to be good or positive or negative perceptions that will affect visible (real) human actions. In essence, perception is a cognitive process experienced by everyone in understanding any information about their environment through sight, hearing, appreciation, feeling and smell. (Thoaha, 1999: 123-124).

In general, perception can be defined as the process of giving meaning, interpretation of stimuli and sensations received by individuals, and is strongly influenced by internal and external factors of each individual (Arifin, *et. al.*, 2017). The Likert scale is used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena.

RESEARCH METHODS

This survey research uses a quantitative descriptive approach (Arikunto, 2005:12). The research sample used respondents who were selected from public hospitals in the Malang Raya area as the object of this study. The questionnaire is in the form of multiple choice questions, using a 7-point Likert scale, namely: strongly disagree (1), disagree (2), doubtful (3), undecided (4), quite agree (5), agree (6) and strongly agree (7). The research objects were 40 public hospitals, spread over 22 public hospitals in Malang District, 13 public hospitals in Malang City and 5 public hospitals in Batu City, with the classification of 1 RSU type A, 8 RSU type B, 13 RSU type C and 18 RSU type D. Using probability sampling method, so that the research samples collected amounted to 35, with details: 20 RSU in Malang District, 12 RSU in Malang City, and 3 RSU in Batu City. For the classification (type) of the RSU that became the research sample, namely Type A (1 RSU), Type B (7 RSU), Type C (12 RSU), and Type D (15 RSU). The sample size is in accordance with Cohen, *et.al.*, (2007:101), Baley & Gay in Mahmud (2011:159) which says that the minimum number of samples in a study is 30 subjects..

The resulting questionnaire was then given a score to test its validity and reliability, and

the average score was calculated for each statement item contained in the questionnaire. The explanatory value will be described in words or sentences, divided by category, and the conclusions of the investigation will be drawn as a result of descriptive analysis, as an explanatory basis for measuring public hospital awareness in the application of green accounting, so that the results of the analysis can be drawn. Conclusion, as the basis for making recommendations and research implications.

RESULTS AND DISCUSSION

The indicators (tools) used in this study tested the perception of public hospitals in Malang Raya by asking 31 (thirty one) questions to the respondents. All indicators (tools) used have a value of Sig. <0.05, it indicates that the indicators used are valid (Ghazali, 2011), and for the results the Cronbach's Alpha value shows a value of 0.947 > 0.60, indicating that all tools used in this study are reliable.

The 31 (thirty one) questions in the questionnaire were submitted to measure the perception of public hospitals in Malang Raya in the application of green accounting based on three activities, namely financial, social and environmental, as follows:

Table 1: List of Questionnaire Questions

No	Question Description
Financial Activities	
<i>Finance reporting</i>	
1	The public hospital clearly identifies each component of the financial statements, including transactions related to social and environmental activities
Source: PSAK No. 1 in Ashari (2019)	
<i>Audit Laporan Keuangan</i>	
2	The public hospital conducts audits of financial statements regularly every year
Source: Susilo (2008) in Ashari (2019)	
Social Activity	
<i>Hospital Social Responsibility</i>	
3	The social activities carried out by the public hospital do not cause a decrease in the quality of services
4	The public hospital always strives to maintain the security of the services provided
5	Public hospital innovate on services in accordance with consumer expectations
6	Public hospital provide accurate and reliable information to the public
7	The social activities carried out by the public hospital do not burden the price of services
8	The public hospital cares about the future of its employees
9	Public hospital are able to provide a sense of security to their employees
10	The public hospital actively participates in social activities
11	Public hospital are responsible for the waste they produce
12	Public hospital make policies regarding the services produced must be environmentally friendly

Source: Chahal & Sharma (2006) in Ashari (2019)

No	Question Description
<i>Social Activity Reporting</i>	
13	The public hospital presents reports on social activities as a form of the hospital's responsibility to the community
14	Public hospital present social costs in financial statements
Source: Puspitaningtyas (2016) in Ashari (2019)	
<i>Audit Sosial</i>	
15	The public hospital conducts periodic social audits
Source: Teoh & Thong (1984) in Yousef (2003) in Ashari (2019)	
Environmental Activities	
<i>Attention to the Environment</i>	
16	There are regulations on the environment that are used as the basis for public hospital in environmental problems
17	There is management's concern that the environment is important to maintain
<i>Management Involvement in Environmental Issues</i>	
18	Inside the public hospital there is a unit that takes care of environmental problems
19	There is a budget for environmental protection
20	There are programs or procedures that reduce the consumption of natural resources to save money
Source: Teoh & Thong (1984) in Yousef (2003) in Ashari (2019)	
<i>Environmental Responsibility</i>	
21	Public hospital have the availability of human resources and sufficient economic resources to be responsible for the environment
22	There are efforts to overcome public hospital waste
23	There is a public hospital policy in dealing with waste even though the hospital is experiencing a loss
24	There is a public hospital policy in dealing with waste even though the hospital has to close its business
Source: Teoh & Thong (1984) in Susilo (2008) in Ashari (2019)	
<i>Environmental Problem Reporting</i>	
25	The public hospital reports on activities using natural resources and their impact on the environment
Sumber: Suryana (2011) in Ashari (2019)	
26	Public hospital present waste treatment costs in financial statements
Source: Dunk (2002) in Ashari (2019)	
27	Environmental performance reports are reported on an ongoing basis
28	Environmental performance reports are published for the public to know
Source: Teoh & Thong (1984) in Astiti (2014); Hati (2018) in Ashari (2019)	
<i>Environmental Audit</i>	
29	There is a systematic and documented verification process in the environmental audit process
Source: Environmental Management System ISO/SNI 14010 in Ashari (2019)	
30	There is an internal supervisor who conducts environmental audits
31	The public hospital conducts periodic environmental audits
Source: Teoh & Thong (1984) in Astiti (2014); Hati (2018) in Ashari (2019)	

Characteristics of Respondents

There are 40 (forty) public hospitals (RSU) spread across Malang Raya, namely there are 22 RSU in Malang District, and there are 13 RSU in Malang City, and there are 5 RSU in Batu

City. Of these, they are grouped into 4 (four) classes, namely classes A, B, C and D with details sequentially consisting of 1 RSU, 8 RSU, 13 RSU and 18 RSU. A total of 35 RSUs were respondents in this study with details of 20 RSU located in Malang District, 12 RSU in Malang City and 3 RSU in Batu City, consisting of 1 RSU type A, 7 RSU type B, 12 RSU type C, and 15 RSU type D.

Table 2: Distribution of Questionnaires by Region

Region	Total Population					Number of Samples					Scatter %
	A	B	C	D	Amount	A	B	C	D	Amount	
Malang District	-	3	6	13	22	-	3	6	10	19	86,4
Malang City	1	5	5	2	13	1	4	5	2	12	92,3
Batu City	-	-	2	3	5	-	-	2	2	4	80,0
Total	1	8	13	18	40	1	7	13	14	35	87,5

Source: Primary Data, Processed by Researchers, 2022

The research respondents consisted of 21 women (60%) and 14 men (40%). Among them, 8 people with D3 education, 22 people with S1 education and 5 people with S2 education, are accounting graduates (25 people) and management (10 people). The tenure of the respondent ranges from 1-15 years, and has a level of position from Staff to Director, namely Director of Operations (1 person), Director of Finance and Accounting (2 people), Manager/Head of Section (11 people), Accounting Staff (8 people), Finance Staff (8 people), Treasurer (3 people) and SPI/Internal Supervisory Unit (2 people).

For the results of distributing questionnaires to 35 respondents who answered 31 questions regarding the application of green accounting in public hospitals in Malang Raya, the results obtained were:

Table 3: Questionnaire Result Data

No. Respondent	Respondents Answer										Means
	1	2	3	4	5	6	7	8	9	10	
01	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
02	6.00	6.00	6.00	4.50	6.00	6.00	6.00	5.25	5.25	6.00	5.70
03	6.00	5.00	6.40	5.50	5.00	6.00	6.00	6.25	5.75	5.00	5.69
04	7.00	6.00	6.30	6.00	6.00	7.00	6.33	6.00	6.25	5.67	6.26
05	7.00	7.00	6.80	7.00	7.00	7.00	7.00	6.75	7.00	7.00	6.96
06	7.00	6.00	6.30	6.00	6.00	7.00	6.33	5.75	6.00	6.00	6.24
07	5.00	1.00	5.50	3.00	1.00	6.00	5.00	3.00	4.00	2.33	3.58
08	7.00	6.00	5.90	6.00	6.00	6.00	6.67	6.75	6.00	6.00	6.23
09	6.00	6.00	6.30	5.00	6.00	7.00	5.00	5.00	5.50	5.33	5.71
10	6.00	6.00	5.90	5.50	6.00	6.00	6.00	5.75	5.50	6.00	5.87
11	5.00	6.00	6.30	5.50	6.00	6.00	5.00	6.50	5.50	5.67	5.75
12	6.00	7.00	6.50	6.00	7.00	6.00	6.33	6.50	6.25	6.33	6.39

No. Respondent	Respondents Answer										Means
	1	2	3	4	5	6	7	8	9	10	
13	6.00	7.00	6.30	5.50	7.00	7.00	6.00	5.00	5.75	6.33	6.19
14	6.00	6.00	6.00	5.50	6.00	6.00	5.33	5.00	5.50	5.67	5.70
15	6.00	7.00	6.70	7.00	7.00	6.00	6.00	5.25	6.75	7.00	6.47
16	6.00	6.00	5.70	6.00	6.00	6.00	6.00	5.75	6.00	6.00	5.95
17	6.00	6.00	6.30	5.00	6.00	6.00	5.67	5.75	5.50	6.00	5.82
18	6.00	6.00	6.20	6.50	6.00	6.00	6.00	6.00	6.50	6.00	6.12
19	7.00	6.00	6.30	6.00	6.00	7.00	7.00	6.50	6.00	6.00	6.38
20	5.00	6.00	5.90	6.50	6.00	5.00	5.33	6.75	6.75	6.00	5.92
21	6.00	6.00	6.00	6.00	6.00	6.00	5.67	5.75	6.00	6.00	5.94
22	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
23	5.00	6.00	6.00	6.00	6.00	6.00	5.00	5.75	6.00	6.00	5.78
24	6.00	6.00	6.50	5.00	6.00	6.00	5.67	5.75	5.50	6.00	5.84
25	6.00	5.00	6.40	5.50	5.00	6.00	6.00	6.25	5.75	5.00	5.69
26	7.00	6.00	6.40	6.00	6.00	7.00	6.33	6.00	6.25	5.67	6.27
27	6.00	6.00	5.90	5.50	6.00	6.00	6.00	5.50	5.50	6.00	5.84
28	6.00	7.00	6.70	7.00	7.00	6.00	6.00	5.50	6.75	7.00	6.50
29	5.00	6.00	6.30	5.50	6.00	6.00	5.00	6.50	5.50	5.67	5.75
30	5.00	6.00	6.00	5.00	6.00	6.00	6.00	4.50	5.50	6.00	5.60
31	6.00	5.00	6.00	5.00	5.00	6.00	5.67	5.75	5.25	5.33	5.50
32	5.00	2.00	5.50	3.00	2.00	6.00	5.00	4.25	4.00	2.67	3.94
33	7.00	7.00	6.80	7.00	7.00	7.00	7.00	5.50	7.00	7.00	6.83
34	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
35	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Means	6.09	5.91	6.26	5.76	5.91	6.29	5.98	5.81	5.94	5.88	5.98

Source: Primary Data, Processed by Researchers, 2022

Based on the table, it is known that the average respondent at public hospitals in Malang Raya gives an answer of 5.98, which is between moderately agree and agree (between 5 and 6) on the application of green accounting. This shows that the average respondent agrees that public hospitals in Malang Raya have implemented green accounting based on financial, social and environmental activities.

Public Hospitals Perception of the Application of Green Accounting

The public hospitals perception of the application of green accounting can be seen in the following table:

Table 4: Respondents Perceptions of the Application of Green Accounting

		Respondents Answer							Means
		STS	TS	KS	R	CS	S	SS	
1	F	0	0	0	0	7	20	8	6.09
	%	0.00%	0.00%	0.00%	0.00%	20.00%	57.10%	22.90%	
Dimensions Average: Financial Reporting									6.09
2	F	1	1	0	0	3	23	7	5.91
	%	2.90%	2.90%	0.00%	0.00%	8.60%	65.70%	20.00%	

		Respondents Answer							Means
		STS	TS	KS	R	CS	S	SS	
Dimensions Average: Financial Statement Audit									5.91
Average Financial Activity									5.99
3	F	0	0	0	0	5	21	9	6.11
	%	0.00%	0.00%	0.00%	0.00%	14.30%	60.00%	25.70%	
4	F	0	0	0	0	0	24	11	6.31
	%	0.00%	0.00%	0.00%	0.00%	0.00%	68.60%	31.40%	
5	F	0	0	0	0	1	20	14	6.37
	%	0.00%	0.00%	0.00%	0.00%	2.90%	57.10%	40.00%	
6	F	0	0	0	0	0	20	15	6.43
	%	0.00%	0.00%	0.00%	0.00%	0.00%	57.10%	42.90%	
7	F	0	0	0	1	6	19	9	6.33
	%	0.00%	0.00%	0.00%	2.90%	17.10%	54.30%	25.70%	
8	F	0	0	0	1	3	24	7	6.26
	%	0.00%	0.00%	0.00%	2.90%	8.60%	68.60%	20.00%	
9	F	0	0	0	1	3	24	7	6.16
	%	0.00%	0.00%	0.00%	2.90%	8.60%	68.60%	20.00%	
10	F	0	0	0	0	5	22	8	6.09
	%	0.00%	0.00%	0.00%	0.00%	14.30%	62.90%	22.90%	
11	F	0	0	0	0	2	16	17	6.43
	%	0.00%	0.00%	0.00%	0.00%	5.70%	45.70%	48.60%	
12	F	0	0	0	0	2	26	7	6.14
	%	0.00%	0.00%	0.00%	0.00%	5.70%	74.30%	20.00%	
Dimensions Average: Hospital Social Responsibility									6.26
13	F	0	0	1	6	9	13	6	5.58
	%	0.00%	0.00%	2.90%	17.10%	25.70%	37.10%	17.10%	
14	F	0	2	0	0	2	24	7	5.94
	%	0.00%	5.70%	0.00%	0.00%	5.70%	68.60%	20.00%	
Dimensions Average: Social Activity Reporting									5.76
15	F	1	1	0	0	3	23	7	5.91
	%	2.90%	2.90%	0.00%	0.00%	8.60%	65.70%	20.00%	
Dimensions Average: Social Audit									5.91
Average Social Activity									5.98
16	F	0	0	0	0	1	25	9	6.29
	%	0.00%	0.00%	0.00%	0.00%	2.90%	71.40%	25.70%	
17	F	0	0	0	0	1	25	9	6.29
	%	0.00%	0.00%	0.00%	0.00%	2.90%	71.40%	25.70%	
Dimensions Average: Concern for the Environment									6.29
18	F	0	0	0	2	5	18	10	6.13
	%	0.00%	0.00%	0.00%	5.70%	14.30%	51.40%	28.60%	
19	F	0	0	0	0	5	26	4	5.97
	%	0.00%	0.00%	0.00%	0.00%	14.30%	74.30%	11.40%	
20	F	0	0	0	2	9	19	5	5.84
	%	0.00%	0.00%	0.00%	5.70%	25.70%	54.30%	14.30%	
Dimensions Average: Management Involvement in Environmental Issues									5.98
21	F	0	0	2	0	8	21	4	5.71
	%	0.00%	0.00%	5.70%	0.00%	22.90%	60.00%	11.40%	
22	F	0	0	2	0	0	16	17	6.34
	%	0.00%	0.00%	5.70%	0.00%	0.00%	45.70%	48.60%	

		Respondents Answer							Means
		STS	TS	KS	R	CS	S	SS	
23	F	0	0	0	2	3	20	10	6.39
	%	0.00%	0.00%	0.00%	5.70%	8.60%	57.10%	28.60%	
24	F	2	4	2	6	1	17	3	4.80
	%	5.70%	11.40%	5.70%	17.10%	2.90%	48.60%	8.60%	
Dimensions Average: Environmental Responsibility									5.81
25	F	0	0	0	0	5	24	6	6.27
	%	0.00%	0.00%	0.00%	0.00%	14.30%	68.60%	17.10%	
26	F	0	2	0	0	2	24	7	5.91
	%	0.00%	5.70%	0.00%	0.00%	5.70%	68.60%	20.00%	
27	F	0	0	0	0	5	22	8	6.09
	%	0.00%	0.00%	0.00%	0.00%	14.30%	62.90%	22.90%	
28	F	0	0	1	6	9	13	6	5.49
	%	0.00%	0.00%	2.90%	17.10%	25.70%	37.10%	17.10%	
Dimensions Average: Environmental Problem Reporting									5.94
29	F	0	0	0	2	7	21	5	5.90
	%	0.00%	0.00%	0.00%	5.70%	20.00%	60.00%	14.30%	
30	F	0	2	0	0	5	23	5	5.87
	%	0.00%	5.70%	0.00%	0.00%	14.30%	65.70%	14.30%	
31	F	1	1	0	0	3	23	7	5.86
	%	2.90%	2.90%	0.00%	0.00%	8.60%	65.70%	20.00%	
Dimensions Average: Environmental Audit									5.88
Environmental Activity Average									5.98
Average of Green Accounting Application Variables									5.98

Source: Primary Data, Processed by Researchers, 2022

Based on the table above, it shows that the average variable for the application of green accounting is 5.98, this shows that the perception of public hospitals in Malang Raya towards the application of green accounting is in the category between moderately agree and agree, which is between the value of 5 (quite agree) and a value of 6 (agree), i.e. $5.00 < 5.98 < 6.00$, but close to a value of 6 (agree).

The conclusion is obtained from the results of the analysis, First, from financial activities which consist of two (two) dimensions/indicators, namely financial reporting and auditing of financial statements. Among the dimensions/indicators of financial reporting, as many as 57.1% of respondents from 35 (thirty five) public hospitals in Malang Raya said they agreed that the company provided reasonable information regarding financial position, financial performance and cash flow, and 22.9% of respondents said strongly agree that the company provides reasonable information regarding the company's financial position, financial performance and cash flows. The mean (average) value of the items is 6.09, indicating that the majority of respondents agree that the company provides information such as financial condition, financial

performance, and cash flow statements fairly. Thus, the average financial reporting dimension is 6.09 which shows the dimensions/indicators of financial reporting are in the category between agree and strongly agree.

Furthermore, for the dimensions/indicators of the audit of financial statements, it can be analyzed that of the 35 (thirty five) public hospitals, 65.7% of respondents agree that the company clearly identifies each component of the financial statements, and 20.0% of the respondents said that they strongly agree with the company clearly identify each component of their financial statements. The average item is 5.91, indicating that the majority of respondents agree that the company clearly identifies each component of the financial statements. Thus, the mean value (average) of the financial statement audit dimensions is 5.91 which indicates that the financial statement audit dimensions/indicators are in the category between moderately agree and agree.

The conclusion from this shows that financial activities have a mean (average) value of 5.99, which means that the perception of public hospitals in Malang Raya in financial activities is in the category between moderately agree and agree.

Second, from social activities which consist of 3 (three) dimensions, namely hospital social responsibility, social activity reporting, and social audit. So on the dimension of hospital social responsibility which consists of 10 (ten) indicators, it can be analyzed that as many as 35 (thirty five) public hospitals domiciled in Malang Raya, the majority of respondents by 60.0% agree that the social activities carried out do not cause a decrease in product quality, and 25.7% of respondents said they quite agree that the social activities carried out do not cause a decrease in product quality. The mean (average) value of the items is 6.11, indicating that the majority of respondents agree that the social activities carried out do not cause a decrease in product quality. Furthermore, of the 35 (thirty five) public hospitals, the majority of respondents amounting to 68.6% said they agreed that the company maintains the security of the services provided, and 31.4% of respondents said they strongly agree that the company maintains the security of the services provided. The mean (average) value of the item is 6.31, indicating that the majority of respondents agree that the company maintains the security of the services provided.

Then from the 35 (thirty five) public hospitals in Malang Raya, the majority of respondents amounting to 57.1% said they agreed that the company would innovate the products (services) produced, and 40.0% of the respondents said they strongly agreed that the company

would innovate the products (services) produced. The mean (average) value of the items is 6.37, indicating that the majority of respondents agree that the company is innovating its products (services). Furthermore, of the 35 (thirty five) public hospitals, the majority of respondents amounting to 57.1% said they agreed that the information provided was true and reliable, and 42.9% of respondents said they strongly agreed that the information provided was true and reliable. The mean (average) value of the items is 6.43, indicating that the majority of respondents strongly agree that the information provided is true and reliable.

Furthermore, of the 35 (thirty five) public hospitals, the majority of respondents amounting to 54.3% said they agreed that the social activities carried out did not burden the price of the services offered, and 25.7% of respondents said they strongly agreed that the social activities carried out did not burden the price of the services offered. The mean (average) value of the item is 6.33, indicating that the majority of respondents strongly agree that the social activities carried out do not burden the price of the services offered. Furthermore, of the 35 (thirty five) public hospitals, the majority of respondents amounting to 68.6% said they agreed that companies need to pay attention to the future of their employees, and 20.0% of respondents said they strongly agree that companies need to pay attention to the future of their employees. The mean (average) value of the items is 6.26, indicating that the majority of respondents strongly agree that companies need to pay attention to the future of their employees.

Then from 35 (thirty five) public hospitals located in Malang Raya, the majority of respondents amounting to 68.6% said they agreed that the company was able to provide a sense of security to employees, and 20.0% of respondents said they strongly agreed that the company was able to provide a sense of security to employees. The mean (average) value of the item is 6.16, indicating that the majority of respondents agree that the company is able to provide a sense of security to employees. Furthermore, of the 35 (thirty five) public hospitals, the majority of respondents amounting to 62.9% said they agreed that the company actively participated in social activities, and 22.9% of respondents said they strongly agreed that the company actively participated in social activities. The mean (average) value of the items is 6.09, indicating that the majority of respondents agree that the company actively participates in social activities.

Furthermore, of the 35 (thirty five) public hospitals domiciled in Malang Raya, the majority of respondents, 48.6%, said they strongly agree that the company is responsible for the waste it produces, and 45.7% of the respondents agree that the company is responsible for the

waste it produces. The mean (average) value of the items is 6.43, indicating that the majority of respondents agree that the company is responsible for the waste it produces. Furthermore, of the 35 (thirty five) public hospitals, the majority of respondents amounting to 74.3% said they agreed that the company sold environmentally friendly products (services), and 20.0% of respondents said they strongly agreed that the company sold environmentally friendly products (services). The mean (average) value of the items is 6.14, indicating that the majority of respondents agree that the company sells products (services) that are environmentally friendly.

Thus, the mean value (average) of the dimensions of corporate social responsibility is 6.26, indicating that the dimensions of corporate social responsibility are in the category between agree and strongly agree.

Furthermore, the dimensions of reporting social activities which have 2 (two) indicators can be seen from the 35 (thirty five) public hospitals in Malang Raya, the majority of respondents by 37.1% said they agreed that the company provided information related to social activities, and 25.7% of respondents said that they quite agree that the company provides information related to social activities. The mean (average) value of the items is 5.58, indicating that the majority of respondents agree that the company provides information related to social activities. Then from the 35 (thirty five) public hospitals, the majority of respondents amounting to 68.6% said they agreed that the company presented costs related to social activities in the financial statements, and 20.0% of respondents said they strongly agreed that the company presented costs related to social activities in the financial statements. The mean (average) value of the items is 5.94, indicating that the majority of respondents agree that the company presents costs related to social activities in the financial statements.

Thus, the mean (average) value of the social activity reporting dimension is 5.76, indicating that the social activity reporting dimension is in the category between moderately agree and agree.

Next on the dimensions/indicators of social audit shows that of the 35 (thirty five) public hospitals domiciled in Malang Raya, the majority of respondents amounting to 65.7% said they agreed with the periodic social audit reports, and 20.0% of respondents said they strongly agreed with the reports. periodic social audits. The mean (average) value of the items is 5.91, indicating that the majority of respondents agree that there is a periodic social audit report. Thus, the mean value (average) of social audit dimensions/indicators is 5.91, indicating that social audit

dimensions/indicators are in the category between moderately agree and agree.

The conclusion from this shows that social activities have a mean (average) value of 5.98 which means that the perception of public hospitals in Malang Raya in social activities is in the category between moderately agree and agree.

Third, environmental activities consist of 5 (five) dimensions, namely attention to the environment, management involvement in environmental issues, environmental responsibility, reporting of environmental problems, and environmental audits. So on the dimension of attention to the environment which consists of 2 (two) indicators, it can be analyzed that as many as 35 (thirty five) public hospitals in Malang Raya, the majority of respondents amounting to 71.4% said they agreed that there was a need for regulations on the environment that were used as the basis for implementing environmental regulations. environmental problems, and 25.7% of respondents said they strongly agree that there is a need for regulations on the environment that are used as the basis for environmental problems. The mean (average) value of the item is 6.29, indicating that the majority of respondents strongly agree that there is a need for regulations on the environment that are used as the basis for environmental problems. Then from the 35 (thirty five) public hospitals, the majority of respondents amounting to 71.4% said they agreed that management needs to pay attention to environmental problems, and 25.7% of respondents said they strongly agree that management needs to pay attention to environmental problems. The mean (average) value of the items is 6.29, indicating that the majority of respondents strongly agree that management needs to pay attention to environmental issues.

Thus, the mean (average) dimension of concern for the environment is 6.29, indicating that the dimension of concern for the environment is in the category between moderately agree and agree.

Furthermore, on the dimensions of management involvement in environmental issues which have 3 (three) indicators, it can be analyzed from 35 (thirty five) public hospitals in Malang Raya, the majority of respondents, 51.4% said they agreed that there was a need for an environmental unit within the company, and 28.6% of respondents said they strongly agree that there is a need for an environmental unit within the company. The mean (average) value of the items is 6.13, indicating that the majority of respondents strongly agree that there is a need for an environmental unit within the company. Then from the 35 (thirty five) public hospitals, the majority of respondents amounting to 74.3% said they agreed there was a need for funds for

environmental protection, and 11.4% of respondents said they strongly agreed that funds were needed for environmental protection. The mean (average) value of the items is 5.97, indicating that the majority of respondents agree that there is a need for funds for environmental protection. Next of the 35 (thirty five) public hospitals, the majority of respondents 54.3% said they agreed that there was a need for a procedure to reduce the consumption of natural resources, and 14.3% of the respondents said they quite agreed that there was a need for a procedure to reduce the consumption of natural resources. The mean (average) value of the items is 5.84, indicating that the majority of respondents agree that there is a need for procedures to reduce the consumption of natural resources.

Thus, the average dimension of management involvement in environmental issues is 5.98, indicating that the dimensions of management involvement in environmental issues are in the category between agree and strongly agree.

Furthermore, on the dimension of environmental responsibility which has 4 (four) indicators, it can be analyzed from 35 (thirty five) public hospitals in Malang Raya, the majority of respondents amounting to 60.0% said they agreed that there was a need for adequate human and economic resources. , and 11.4% of respondents said they quite agree that there is a need for sufficient human and economic resources. The mean (average) value of the items is 5.71, indicating that the majority of respondents agree that there is a need for sufficient human and economic resources. Furthermore, of the 35 (thirty five) public hospitals, the majority of respondents, 48.6%, said they strongly agreed that efforts should be made to deal with waste in hospitals, and 45.7% of respondents said they agreed that efforts should be made to overcome hospital waste. The mean (average) value of the items is 6.34, indicating that the majority of respondents strongly agree that efforts are needed to overcome hospital waste. Then from the 35 (thirty five) public hospitals, the majority of respondents amounting to 57.1% said they agreed that there was a need for efforts to overcome hospital waste even though the company suffered losses, and 28.6% of respondents said they quite agreed that there was a need for efforts to deal with hospital waste even though the company experienced a loss. loss. The mean (average) value of the item is 6.39, indicating that the majority of respondents agree that there is a need for efforts to overcome company waste even though the hospital suffers a loss. Furthermore, of the 35 (thirty five) public hospitals, the majority of respondents amounting to 48.6% said they strongly agreed that there was a need for efforts to deal with hospital waste even though the

company had to close its business, and 11.4% of respondents said they did not agree that there was a need for efforts to deal with hospital waste even though the company had to close its business. The mean (average) value of the items is 4.80, indicating that the majority of respondents strongly agree that there is a need for efforts to deal with hospital waste even though the company has to close its business.

Thus, the mean (average) dimension of responsibility for the environment is 5.81, indicating that the dimension of responsibility for the environment is in the category between moderately agree and agree.

Furthermore, on the environmental responsibility dimension which has 4 (four) indicators, it can be analyzed from 35 (thirty five) public hospitals in Malang Raya, the majority of respondents amounting to 68.6% said they agreed that the company reported the activities of using natural resources and their impact on the environment, and 17.1 % of respondents said they strongly agree with the company reporting activities using natural resources and their impact on the environment. The mean (average) value of the items is 6.27, indicating that the majority of respondents agree that companies report their activities on the use of natural resources and their impact on the environment. Furthermore, of the 35 (thirty five) public hospitals, the majority of respondents amounting to 68.6% said they agreed that the company presented waste management costs in the financial statements, and 20.0% of respondents said they were unsure if the company presented waste management costs in the financial statements. The mean (average) value of the items is 5.91, indicating that the majority of respondents said they quite agree that the company presents waste management costs in the financial statements. Then from the 35 (thirty five) public hospitals, the majority of respondents amounting to 62.9% said they agreed that the environmental performance report was reported on a sustainable basis, and 22.9% of the respondents said they strongly agreed that the environmental performance report was reported on a sustainable basis. The mean (average) value of the items is 6.09, indicating that the majority of respondents agree that environmental performance reports are reported in a sustainable manner. Furthermore, of the 35 (thirty five) public hospitals, the majority of respondents amounting to 37.1% said they agreed that the environmental performance report was published to be known by the public, and 25.7% of the respondents said that they quite agreed that the environmental performance report was published to be known by the public. The mean (average) value of the items is 5.49, indicating that the majority of respondents agree that the environmental

performance report is published to be known by the public.

Thus, the mean value (average) of the environmental problem reporting dimension is 5.94, indicating that the environmental problem reporting dimension is in the category between moderately agree and agree.

Furthermore, on the environmental audit dimension which has 3 (three) indicators, it can be analyzed that of the 35 (thirty five) public hospitals in Malang Raya, the majority of respondents amounting to 60.0% said they agreed that there was a need for a systematic and documented verification process to evaluate audit evidence. environment, and 14.3% of respondents said they strongly agree that there is a need for a documented and systematic verification process to evaluate environmental audit evidence. The mean (average) value of the items is 5.90, indicating that the majority of respondents agree that there is a need for a systematic and documented verification process to evaluate environmental audit evidence. Then from the 35 (thirty five) public hospitals, the majority of 65.7% of respondents said they agreed there was a need for an internal supervisor for the application of green accounting in hospitals, and 14.3% of respondents said they strongly agreed that an internal supervisor was needed for the application of green accounting in hospitals. . The mean (average) value of the items is 5.87, indicating that the majority of respondents agree that there is a need for an internal supervisor for the application of green accounting in hospitals. Furthermore, of the 35 (thirty five) public hospitals, the majority of respondents amounting to 65.7% said they agreed that there was a need for periodic environmental audit reports, and 20.0% of respondents said they quite agreed that periodic environmental audit reports were needed. The mean (average) value of the items is 5.86, indicating that the majority of respondents agree that there is a need for periodic environmental audit reports.

Thus, the mean (average) value of the environmental audit dimension is 5.88, indicating that the environmental audit dimension is in the category between moderately agree and agree.

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CONCLUSION

Green accounting in its application is based on three main activities, namely financial,

social and environmental. Each activity that forms the basis for the application of accounting is in the category between moderately agree and agree. While overall in the application of green accounting, the mean (average) value of respondents shows the number 5.98 which means that it is in the category between moderately agree and agree, but closer to the agree category. Thus, it can be concluded that the perception of public hospitals regarding the application of green accounting carried out by public hospitals in the Malang Raya area based on responses from respondents shows that public hospitals agree on the application of green accounting based on three activities, namely financial activities, social activities and environmental activity.

The limitation of the study is that it is difficult to obtain respondent data due to procedures and bureaucracy, as well as differences in the level of position, tenure and education level of respondents which can lead to different perceptions in the application of green accounting in public hospitals. This research is limited to financial activities, social activities, and environmental activities which are used as the basis for the application of green accounting. Referring to the results of this study, it is necessary to have a standard that regulates green accounting, especially in public hospitals.

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