

ABSTRACT

HERMAN DAMANIK, NIM : 7103220033, “ Analysis influence of factoring environmental accounting practice at agency sector publik in medan city”.

The research aims to know and examination influence factor accounting regulation and environmental management on environmental accounting practices at agency sector publik in medan city.

The population on this research is all sector public in medan city. And 10 agency elected as sample by using simple random sampling. The sample used here are primary data from employee hospital, perusahaan daerah air minum (PDAM), badan lingkungan hidup (BLH), perusahaan daerah kota medan and dinas kota medan.

This research used linear regression analysis to examine the hypothesis. Hypotheses examined by F test and t test. The results showed size agency and environmental management is not significant to influence environmental accounting practices with score 0,091, 0,136 and F test showed that variabel independent not significant to influence variable dependent because $f_{hitung} < f_{tabel}$, $0,016 < 5,32$. The logistic regression is $Y = 0,34 + 2,357X_1 + 0,069X_2 + e$

And the conclusion of this research size agency , environmental management is not significant to influence environmental accounting practices at agency sector publik in medan city.

Keyword: *Organization Size, Environmental Management, Environmental Accounting Practices.*