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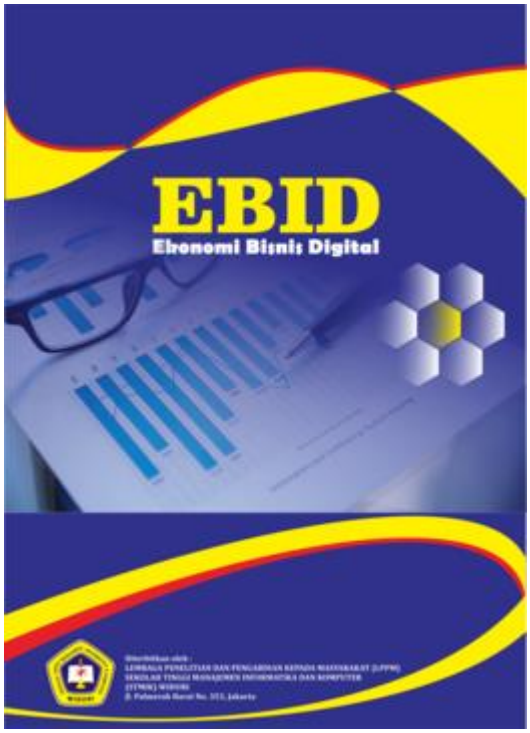

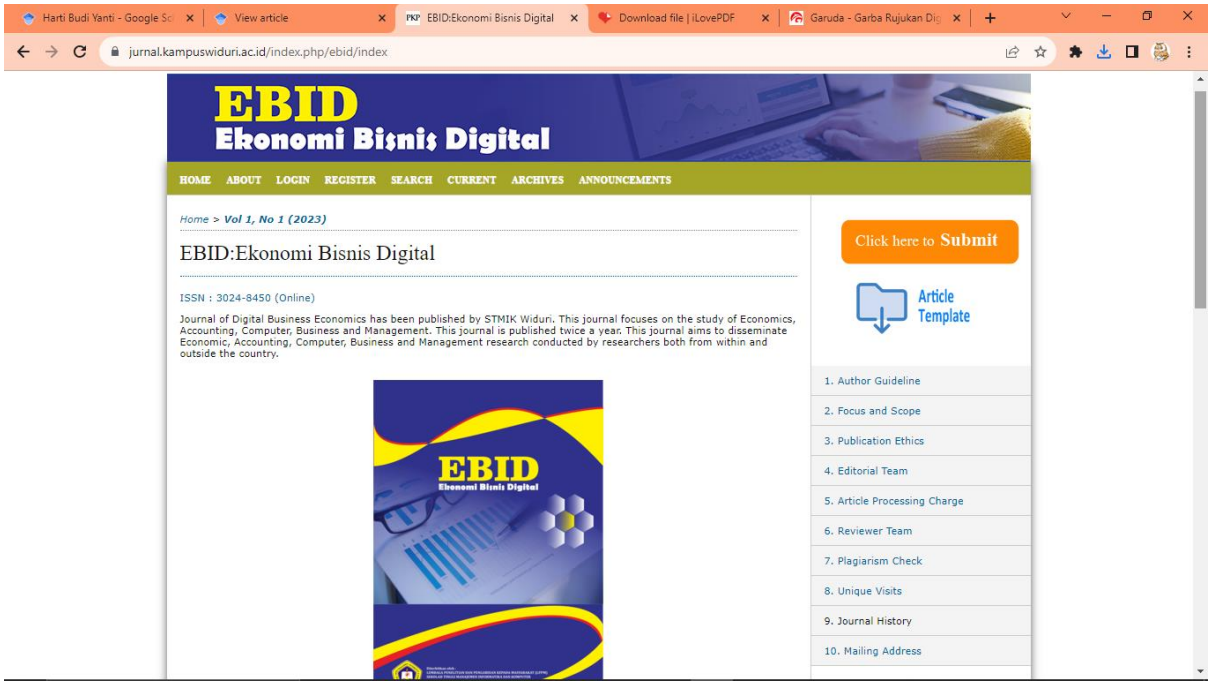

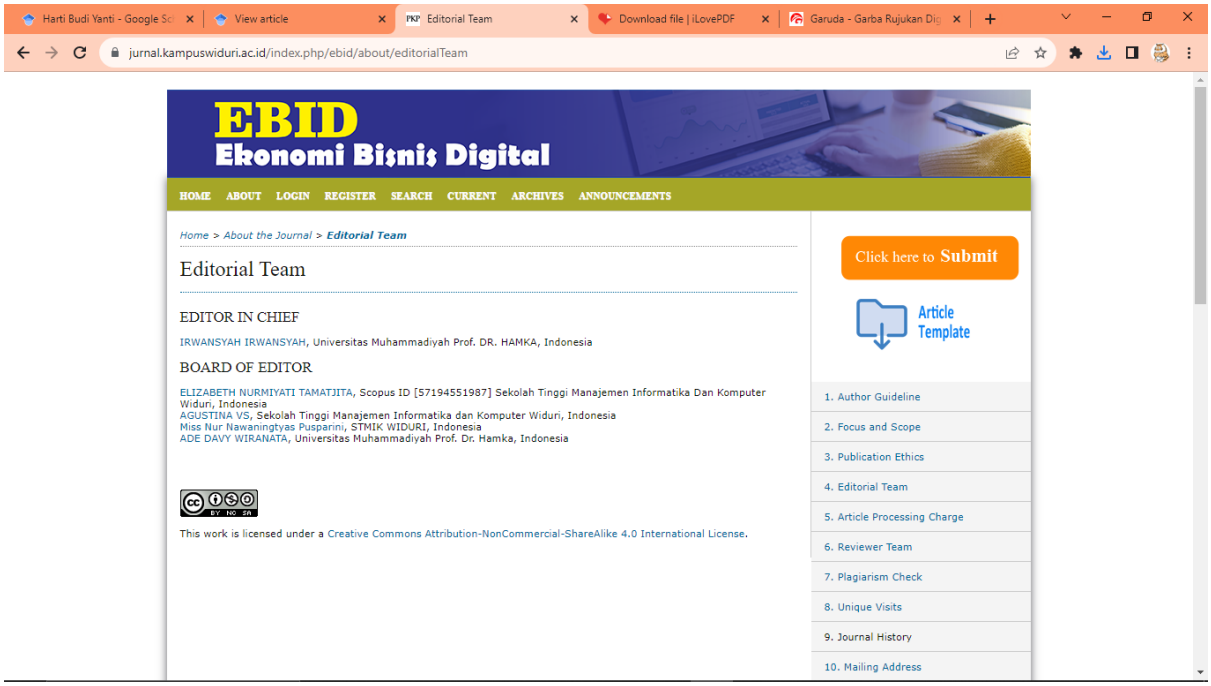

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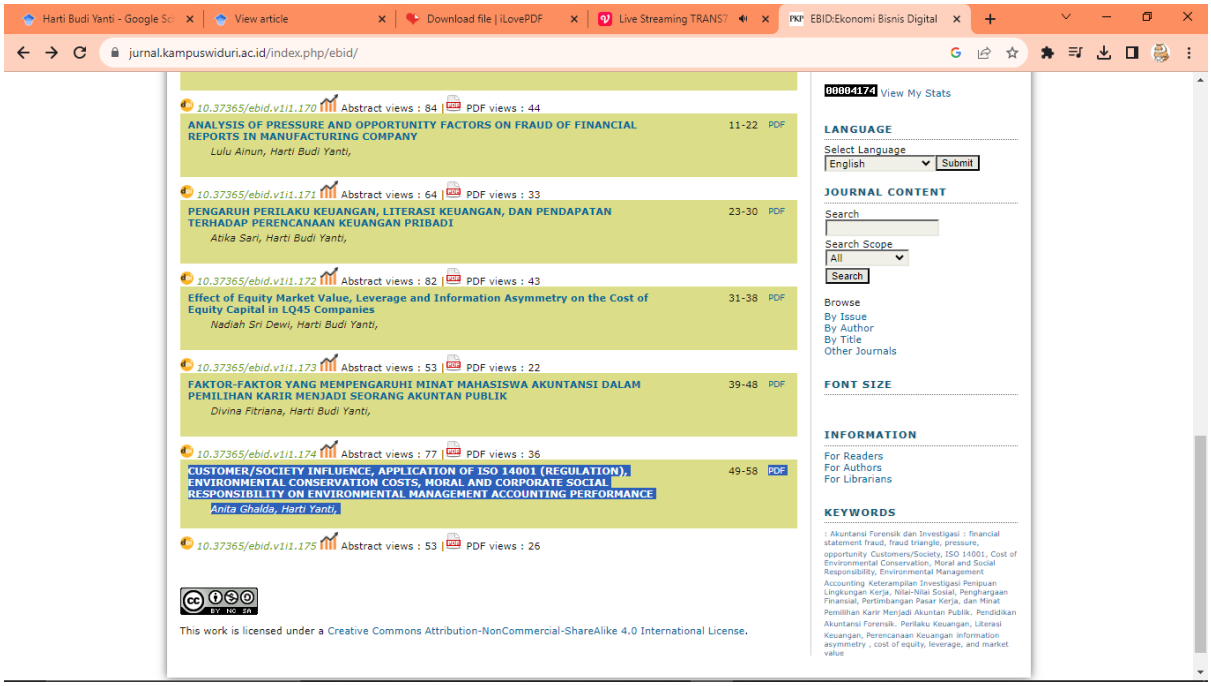

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Anita Ghalda(1), Harti Yanti(2*),
(1) Faculty of Economy and Business Universitas Trisakti
(2) Faculty of Economy and Business Universitas Trisakti
(*) Corresponding Author
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Anita Ghalda[1]
Harti Budi Yanti[2]
Faculty of Economy and Business Trisakti University
*Correspondence:hartibudi@trisakti.ac.id
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***Keyword**: Customers/Society, ISO 14001, Cost of Environmental Conservation, Moral and Social Responsibility, Environmental Management Accounting*.

ABSTRAK

Dengan adanya pembelajaran baru di bidang akuntansi lingkungan dan pentingnya lingkungan bagi masyarakat. Peneliti membuat penelitian ini dengan tujuan untuk menguji pengaruh Pelanggan/Masyarakat, ISO 14001, Biaya Konservasi Lingkungan dan Moral dan Tanggung Jawab Perusahaan terhadap Kinerja Akuntansi Manajemen Lingkungan. Peneliti menggunakan teknik pengumpulan data primer, dimana responden penelitian ini adalah karyawan aktif di industri manufaktur. Hasil dari penelitian ini adalah Corporate Morale and Responsibility berpengaruh positif terhadap Kinerja Akuntansi Manajemen Lingkungan. Sedangkan Pelanggan/Masyarakat, ISO 14001, dan Biaya Pelestarian Lingkungan tidak berpengaruh terhadap Kinerja Akuntansi Manajemen Lingkungan. Peneliti merekomendasikan untuk penelitian selanjutnya agar lebih mengembangkan penelitian dengan menambahkan sampel dan variabel untuk lebih menyempurnakan penelitian.
Kata Kunci: Pelanggan/Masyarakat, ISO 14001, Biaya Pelestarian Lingkungan, Tanggung Jawab Moral dan Sosial, Akuntansi Pengelolaan Lingkungan.

INTRODUCTION

An environment is a spatial unit with all objects, power, conditions, and living things, including humans and their behavior, which affect nature itself, the continuity of life, and the welfare of humans and other living things (Law Number 32 of 2009 Article 1 Paragraph 1). From the explanation of the definition of the environment above, it can be concluded that the environment affects the welfare of mankind and other living things. "The environment is all objects, conditions, circumstances, and influences contained in the room we live in and affect living things including human life," Emil Salim, Minister of the Environment of the Republic of Indonesia in 1973-1993. The environment can affect human life because it has a carrying capacity.

Humans can meet their needs by utilizing the carrying capacity of the environment. The definition of environmental carrying capacity is the ability of the environment to support the livelihoods of humans and other living things (UU No. 23 of 1997 Article 1 Paragraph 5). Because Indonesia's environment is a source and life support for the Indonesian people, the government must implement measures to control environmental pollution and/or damage (Law No. 32 of 2009, Article 13 Paragraph 1 and Paragraph 3).

One of the negative impacts caused by the company's operations is production waste. In Law No. 23 of 1997 concerning Environmental Management, waste is defined as the residue of a business and or production activity, while pollution is defined as the process of entering living things or substances, energy, and other components into the living environment by human activities so that the quality decreases to a certain level which causes the environment to not function according to its designation. The production waste generated by the company's operations has the possibility that the valley is harmful to the environment so the valley as a residue of the company's operations requires special management and handling by the company so as not to cause a greater negative impact on the environment where the company operates. A form of corporate responsibility in overcoming the problem of waste from the company's operations is to carry out the management of the company's operational waste in a systematic way through a process that requires special costs so that the company allocates the value of these costs in the company's financial records.

In today's world, businesses do not have clear geographical boundaries to function, trade, and deliver products and services. However, given the threats to environmental sustainability, modern businesses are constrained to adopt some environmental policies to operate in the existing global ecosphere. Thus, this study aims to examine the relationship between the internal and external drivers of environmental management accounting (EMA). Thus, this study seeks the associations of customer influence (CIN), regulatory pressure (RPR), and corporate moral and social responsibility (MSR) on environmental management systems in the Indonesian manufacturing industry. In addition, the current study is also motivated to investigate the impact of EMA on corporate environmental performance (ENP). The current study applies partial least squares structural equation modeling. The PLS-SEM results confirmed that all variables had a positive and significant effect on ENP. The research results conclude that CIN, RPR, and MSR have a positive and significant contribution to improving the EMA system. In addition, the results further confirm that the EMA system also plays an important role in increasing ENP in Indonesia. Therefore, the current study recommends SMEs focus more on increasing MSR among their employees and also exercise good control over regulation and CIN.

LITERATURE REVIEW

Customer/Societal Influence

The influence of customers on the performance of accounting management or financial management not only builds relationships between an organization and old customers to be loyal to the company, but customer satisfaction is also a way for companies to save costs in getting new customers, this is an effective way to increase company profitability (Feg and Yanru, 2013).

The intended influence of customers and society is their satisfaction, being one of the keys to the success of a business. Customer and community satisfaction is very strong in environmental accounting management.

H1: Customers/Society has a positive effect on Environmental Management Accounting Performance.

Implementation of ISO 14001 (Regulation)

The definition of ISO 14001 is a standard regarding an Environmental Management System (EMS) that applies internationally. This is one part of standardization for organizations, agencies, or companies that specifically regulate the environment. In this case. what is meant is all the company's activities and their impacts on the environment. Why is it necessary to pay attention to environmental impact? Because the organization is not an institution that stands alone. He occupies an environment that is directly connected with many other individuals and institutions.

Thus, companies need to play a role in maintaining environmental stability, especially where they are located. ISO 14001 sets standards effectively. An organization must ensure that it complies with all applicable environmental regulations. At the same time still considering the suitability of its operational activities. Organizations or companies are encouraged to identify, manage, research, and control problems related to environmental issues. ISO 14001 can help speed up this series of processes. While ensuring that the company has an ongoing commitment to play a role in reducing negative impacts on the environment.

H2: Implementation of ISO 14001 (Regulation) has a positive effect on Environmental Management Accounting Performance.

Environmental Conservation Costs

The cost of environmental conservation is measured using a unit of currency value. Environmental conservation costs are related to the costs incurred to preserve the environment. For example, the provision of a tofu dregs waste pond by a tofu company. The costs required for pond construction, management, and environmental impact analysis as well as maintenance of the waste storage pond must be taken into account. Benefits from nature conservation efforts around the company area as measured by physical units. For example, the amount of waste that is processed independently is how many kilograms, and alternatively this waste can be used as bio-energy that produces how many kilograms of power. Things that can be counted in physical units are the benefits of conservation activities carried out by the company. Profit from conservation activities can be calculated using units of currency values. Usually, this is the effect of conservation activities that have been carried out. Indirectly, published conservation activities are one of the weapons to promote and strengthen the company's image as an environmentally friendly company. Thus, people will be interested and indirectly they will buy the company's products as a form of contribution to saving the environment.

H3: Environmental Conservation Costs have a positive effect on Environmental Management Accounting Performance.

Corporate Moral and Responsibility

Moral responsibility is a person's ability to carry out their duties and respond to them based on ethical principles. From this understanding, there are two aspects of moral responsibility, namely showing oneself as a qualified professional and having the courage to answer questions that arise in it. The first aspect includes self-awareness as a person who is free, aware and knows what to do, and loves his job. Second, a professional dares to take risks from his actions. The essence of this responsibility also applies to the accounting profession. This means an accountant realizes himself as a free person. He is also aware of his work procedures and has sufficient knowledge in carrying out his work. In addition, an accountant dares to bear the risk of his actions. In short, moral responsibility is the ability of professionals to use technical competence and ethical competence in carrying out their duties. Corporate social responsibility is the company's moral responsibility to society (Bertens, 2000). Bertens also stated that in discussing social responsibility, what is highlighted is moral responsibility towards the community where the company carries out its activities. Conceptually, this responsibility is known as Corporate Social Responsibility (CSR). CSR is an integrated concept that combines business and social aspects in harmony so that the company can help achieve the welfare of shareholders and fulfill the demands of stakeholders.

H4: Corporate Moral & Social Responsibility has a positive effect on Environmental Management Accounting Performance.

Environmental Management Accounting Performance

Environmental accounting, better known as Environmental Accounting. This branch of accounting is a combination of accounting science and the environment. Technically, it can be said that this knowledge is environmental-based accounting.

In practice, environmental costs are included in the accounting reports of companies or government agencies. The purpose of environmental costs is the costs incurred as a result of activities. According to the United States Environmental Protection Agency (USEPA), an important function of the EA is to provide details of costs related to the environment for company officials. The details of these costs can encourage the identification of ways to reduce or avoid unnecessary costs when companies are improving environmental quality. There are several reasons why companies need to have environmental accounting, one of which is that it is possible to reduce and eliminate environmental costs. Another important reason is to improve the company's environmental performance which has harmed human health around the company and the company's business success. With environmental accounting, it is hoped that can produce cost details or price details that are more precise for products from the required environmental processes and enable the fulfillment of the needs of customers who like products with goods/services that are environmentally friendly.

RESEARCH METHODS

Research design

Based on the literature review above, the researchers developed a hypothesis by linking the independent variables, namely customers/community, ISO 14001 implementation (regulation), environmental conservation costs, and corporate morale and responsibility to the dependent variable, namely environmental management accounting performance. This is shown in Figure 1.

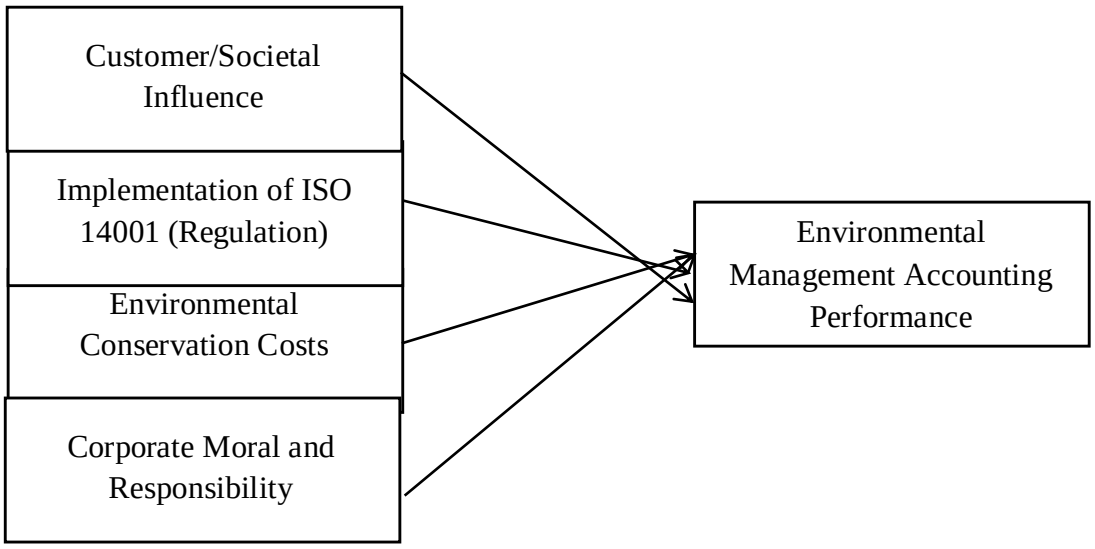

Figure 1. Research Design

Population and Sample

The population taken in this study is a manufacturing company in Jakarta. The samples taken in this study were active employees of manufacturing companies in Jakarta. In this study, researchers got a total of 43 respondents.

Data collection technique

The type of data in this study is primary data. Primary data is data collected for research from employees who work in manufacturing/industrial sector companies and primary data is selected as a data source so that the information obtained is accurate so that it proves the existing hypothesis. Primary data was obtained by distributing questionnaires containing a list of questions to the research object. Variable measurement with an interval scale of 1 to 5 points, with the following options:

1 = Strongly Disagree
2 = Disagree
3 = Neutral
4 = Agree
5 = Strongly Agree

Hypothesis test

Hypothesis testing is useful for proving the hypothesis that has been made before. In this study, researchers used the Goodness of Fit and F test. Based on the Goodness of Fit, it was proven that the ability of the independent variables to influence the dependent variable was 41.2%. Based on the F test, it is proven that there is at least one independent variable that influences the dependent variable.

RESEARCH RESULTS AND DISCUSSION

Analysis

Data Acquisition

Researchers involved 43 respondents to collect data in this study. Where 43 respondents are active employees who work in manufacturing companies. All data was obtained by using a questionnaire. The demographic characteristics in this study are age, gender, company name, and length of service. For the age category, the most dominant is the age of more than equal to 21 years with a total of 40 respondents. For the gender category, women were more dominant with a total of 31 respondents. For the company name category, the most dominant was medium sector companies with a total of 31 respondents. For the category of length of work, the most dominant is those with 3-5 years of service with a total of 15 respondents.

Table 1. Model Summary

R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
,732	,704	1,786	1,648

Table 2. ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	330,945	4	82,736	25,932	,000[b]
	Residual	121,241	38	3,191		
	Total	452,186	42			

Table 3. Coefficient[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1	(Constant)	1,195	2,053		,582	,564		
	X1	,182	,143	,188	1,276	,210	,324	3,088
	X2	,204	,137	,219	1,490	,145	,327	3,060
	X3	,240	,145	,240	1,655	,106	,334	2,991
	X4	,321	,163	,300	1,969	,056	,305	3,282

Research Variable Descriptive Statistics

Descriptive statistical research is used to show an overview of the variables contained in this study, namely Customers/Society (X1), Implementation of ISO 14001 (Regulation ((X2), Environmental Conservation Costs (X3), Corporate Moral & Social Responsibility (X4)) and Personal Financial Planning (Y).

Table 4. Research Variable Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	43	6	25	22,33	3,386
X2	43	7	25	21,95	3,518
X3	43	10	25	21,07	3,291
X4	43	10	25	21,63	3,063
Y	43	10	25	21,74	3,281

Based on the table above, Customer/Community (X1) has a minimum value of 6 and a maximum value of 25, so an average value of 22.33 is obtained with a standard deviation of 3.386. Implementation of ISO 14001 (Regulation) (X2) has a minimum value of 7 and a maximum value of 25 so an average of 21.95 is obtained with a standard deviation of 3.518. Environmental Conservation Cost (X3) has a minimum value of 10 and a maximum value of 25 so an average value of 21.07 is obtained with a standard deviation of 3.291. Moral and Corporate Social Responsibility (X4) has a minimum value of 10 and a maximum value of 25, so an average of 21.63 is obtained with a standard deviation of 3.063. Environmental Management Accounting Performance (Y) has a minimum value of 10 and a maximum value of 25 so that an average of 21.74 is obtained with a standard deviation of 3.281.

Data Quality Test

Classic assumption test

1. Error Normality Test

There are two hypotheses, namely Ho = normal error data distribution and Ha = error data distribution. The decision is made that if the SIGKS value is> 0.05 (5%), then Ho is accepted, and if the SIG KS value is <0.05 (5%), then Ho is rejected.

Table 5. Error Normality Test

Kolmogorov-Smirnov Test	Unstandardized Residual	Remarks
Exact Sig	0,599	Ho Accepted

Based on the error normality test using KS analysis, the result is 0.599> 0.05 (5%) so Ho is accepted. This means that the distribution of error data is normal and the research can proceed to the next stage.

2. Multicollinearity Test

There are two hypotheses, namely Ho = there is no multicollinearity and Ha = there is multicollinearity. The decision is made that if the VIF value <10, then Ho is accepted and if the VIF value is> 10, then Ho is rejected.

Table 6. Multicollinearity Test

Variabel	Vif	Remarks
X1	3,088	Ho Accepted
X2	3,060	Ho Accepted
X3	2,991	Ho Accepted
X4	3,282	Ho Accepted

Based on the testing of all independent variables, the value of VIF <10 was obtained, so Ho was accepted. It means that there is no multicollinearity in this model.

3. Heteroscedasticity Test

There are two hypotheses, namely Ho = there is no heteroscedasticity and Ha = there is heteroscedasticity. The decision is made that if the SIG value is> 0.05 (5%), then Ho is accepted, and if the SIG value is <0.05 (5%), then Ho is rejected.

Table 7. Heteroscedasticity Test

Variabel	SIG	Remarks
X1	,068	Ho Accepted
X2	,425	Ho Accepted
X3	,581	Ho Accepted
X4	,526	Ho Accepted

Based on testing of all independent variables, the results obtained are SIG values> 0.05 (5%), so Ho is accepted. It means that there is no heteroscedasticity in this model.

1. Autocorrelation Test

There are two hypotheses, namely Ho = there is no autocorrelation and Ha = there is autocorrelation. The decision set is n = number of samples and k = number of independent variables.

AUTO -	INCONCLUSIVE	NO AUTO	INCONCLUSIVE	AUTO +
0	DL	DU 2	4-DU	4-DL
4				
0 1,3166	1,7200	1,648 2,2800	2,6834	4

Based on the autocorrelation test using the glacier model, the result is 1.648 and it is in the No Auto area. It means that there is no autocorrelation.

Hypothesis testing

1. Theory Test Goodness of Fit

Table 8. Theory Test Goodness of Fit

Variabel	Coefficient	SIG 2-Tailed	Decision
(Constant)	1,195	,564	
X1	,182	,210	Ho1 Accepted
X2	,204	,145	Ho2 Accepted
X3	,240	,105	Ho3 Accepted
X4	,321	,050	Ho4 Rejected
Goodness Of Fit	0,704 (70,4%)		
F Test	0,000		

Based on the Goodness of Fit table, the result is 0.704 (70.4%). This means that the ability of the independent variable to explain the behavior of the dependent variable is 70.4% and the remaining 100% -70.4% = 29.6% are independent variables that can explain the behavior of the dependent variable but are not included in the model.

2. F test

There are two hypotheses, namely Ho = there is no independent variable that affects the dependent variable and Ha = there is at least one independent variable that affects the dependent variable. The decision is made that if the SIG value> 0.05 (5%), then Ho is accepted and if the SIG value is> 0.05 (5%), then Ho is accepted, and if the SIG value is <0.05 (5%), then Ho is rejected.

Based on the F test table, the result is a value of 0.000 <0.05 (5%), so Ho is rejected. It means that there is at least one independent variable that influences the dependent variable.

Discussion

H1 = Customers/Society has a positive effect on Environmental Management Accounting Performance. There are two hypotheses, namely Ho = Customer/Society does not affect Environmental Management Accounting Performance and Ha = Customer/Society affects Environmental Management Accounting Performance. The decision is made that if the SIG value> 0.05 (5%), then Ho is accepted, and if the SIG value is <0.05 (5%), then Ho is rejected. Based on statistical processing, it was obtained that the GIS value was 0.210> 0.05 (5%), so Ho was accepted. It means that it can be concluded statistically that at the 95% confidence level, there is no influence of Customers/Society on the Performance of Environmental Management Accounting.

H2: Implementation of Iso 14001 (Regulation) has a positive effect on Environmental Management Accounting Performance. There are two hypotheses, namely Ho = Application of Iso 14001 (Regulation) does not affect Environmental Management Accounting Performance and Ha = Application of Iso 14001 (Regulation) affects Environmental Management Accounting Performance. The decision is made that if the SIG value is> 0.05 (5%), then Ho is accepted and if the SIG value is 0.05 (5%), then Ho is rejected. Based on statistical processing, the result is 0.145> 0.05 (5%), so Ho is accepted. This means that it can be concluded statistically that at the 95% confidence level, there is no effect of the Application of Iso 14001 (Regulation) on Environmental Management Accounting.

H3: Environmental Conservation Costs have a positive effect on Environmental Management Accounting Performance. There are two hypotheses, namely Ho = Environmental Conservation Costs do not affect Environmental Management Accounting Performance and Ha = Environmental Conservation Costs affect Environmental Management Accounting Performance. The decision is made that if the SIG value is> 0.05 (5%), then Ho is accepted and if the SIG value is 0.05 (5%), then Ho is rejected. Based on statistical processing, the result is 0.105> 0.05 (5%), so Ho is accepted. It means that it can be concluded statistically that at the 95% level of confidence, there is no effect of Environmental Conservation Costs on Environmental Management Accounting.

H4 = Morale & Corporate Social Responsibility has a positive effect on Environmental Management Accounting Performance. There are two hypotheses, namely Ho = Morale & Corporate Social Responsibility does not affect Environmental Management Accounting Performance and Ha = Corporate Moral & Social Responsibility affects Environmental Management Accounting Performance. The decision is made that if the SIG value> 0.05 (5%), then Ho is accepted, and if the SIG value is <0.05 (5%), then Ho is rejected. Based on statistical processing, a coefficient of 0.321 was obtained and the beta sign showed positive results, where customers/communities had a positive effect on Environmental Management Accounting Performance. The results of statistical data processing show that the GIS value is 0.05 <0.05 (5%), so Ho is rejected.

It means that it can be concluded statistically that at the 95% level of confidence, there is an influence of Corporate Moral & Social Responsibility on the Performance of Environmental Management Accounting.

CONCLUSIONS

Based on the results of Chapter IV, it can be concluded that the customer/community does not affect the Performance of Environmental Management Accounting. This shows that the Customer/Society is not strong enough to influence the Performance of Environmental Management Accounting. ISO 14001 (regulation) does not affect Environmental Management Accounting Performance. This shows that ISO 14001 (regulation) is not strong enough to influence Environmental Management Accounting Performance. Environmental Conservation Costs do not affect the Performance of Environmental Management Accounting. This shows that the Cost of Environmental Conservation is not strong enough to influence the Performance of Environmental Management Accounting. Company Morale and Social Responsibility have a positive effect on Environmental Management Accounting Performance. This shows that the higher the morale and responsibility of the company, the higher the effect on Environmental Management Accounting Performance.

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by Harti Budi Yanti

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Anita Ghalda[1]
Harti Budi Yanti[2]
Faculty of Economy and Business Trisakti University
*Correspondence:hartibudi@trisakti.ac.id

ABSTRACT

With the existence of new learning in the field of environmental accounting and the importance of the environment for the community. Researchers made this study with the aim of examining the influence of Customers/Society, ISO 14001, Environmental and Moral Conservation Costs and Corporate Responsibility on Environmental Management Accounting Performance. Researchers used primary data collection techniques, where the respondents of this study were active employees in the manufacturing industry. The results of this study are Corporate Morale and Responsibility have a positive effect on Environmental Management Accounting Performance. Whereas Customers/Society, ISO 14001, and Environmental Conservation Costs have no effect on the Performance of Environmental Management Accounting. The researcher recommends for further research to further develop the research by adding samples and variables to further refine the research.
***Keyword**: Customers/Society, ISO 14001, Cost of Environmental Conservation, Moral and Social Responsibility, Environmental Management Accounting.*

ABSTRAK

Dengan adanya pembelajaran baru di bidang akuntansi lingkungan dan pentingnya lingkungan bagi masyarakat. Peneliti membuat penelitian ini dengan tujuan untuk menguji pengaruh Pelanggan/Masyarakat, ISO 14001, Biaya Konservasi Lingkungan dan Moral dan Tanggung Jawab Perusahaan terhadap Kinerja Akuntansi Manajemen Lingkungan. Peneliti menggunakan teknik pengumpulan data primer, dimana responden penelitian ini adalah karyawan aktif di industri manufaktur. Hasil dari penelitian ini adalah Corporate Morale and Responsibility berpengaruh positif terhadap Kinerja Akuntansi Manajemen Lingkungan. Sedangkan Pelanggan/Masyarakat, ISO 14001, dan Biaya Pelestarian Lingkungan tidak berpengaruh terhadap Kinerja Akuntansi Manajemen Lingkungan. Peneliti merekomendasikan untuk penelitian selanjutnya agar lebih mengembangkan penelitian dengan menambahkan sampel dan variabel untuk lebih menyempurnakan penelitian.
Kata Kunci: Pelanggan/Masyarakat, ISO 14001, Biaya Pelestarian Lingkungan, Tanggung Jawab Moral dan Sosial, Akuntansi Pengelolaan Lingkungan.

INTRODUCTION

An environment is a spatial unit with all objects, power, conditions, and living things, including humans and their behavior, which affect nature itself, the continuity of life, and the welfare of humans and other living things (Law Number 32 of 2009 Article 1 Paragraph 1). From the explanation of the definition of the environment above, it can be concluded that the environment affects the welfare of mankind and other living things. "The environment is all objects, conditions, circumstances, and influences contained in the room we live in and affect living things including human life," Emil Salim, Minister of the Environment of the Republic of Indonesia in 1973-1993. The environment can affect human life because it has a carrying capacity.

Humans can meet their needs by utilizing the carrying capacity of the environment. The definition of environmental carrying capacity is the ability of the environment to support the livelihoods of humans and other living things (UU No. 23 of 1997 Article 1 Paragraph 5). Because Indonesia's environment is a source and life support for the Indonesian people, the government must implement measures to control environmental pollution and/or damage (Law No. 32 of 2009, Article 13 Paragraph 1 and Paragraph 3).

One of the negative impacts caused by the company's operations is production waste. In Law No. 23 of 1997 concerning Environmental Management, waste is defined as the residue of a business and or production activity, while pollution is defined as the process of entering living things or substances, energy, and other components into the living environment by human activities so that the quality decreases to a certain level which causes the environment to not function according to its designation. The production waste generated by the company's operations has the possibility that the valley is harmful to the environment so the valley as a residue of the company's operations requires special management and handling by the company so as not to cause a greater negative impact on the environment where the company operates. A form of corporate responsibility in overcoming the problem of waste from the company's operations is to carry out the management of the company's operational waste in a systematic way through a process that requires special costs so that the company allocates the value of these costs in the company's financial records.

In today's world, businesses do not have clear geographical boundaries to function, trade, and deliver products and services. However, given the threats to environmental sustainability, modern businesses are constrained to adopt some environmental policies to operate in the existing global ecosphere. Thus, this study aims to examine the relationship between the internal and external drivers of environmental management accounting (EMA). Thus, this study seeks the associations of customer influence (CIN), regulatory pressure (RPR), and corporate moral and social responsibility (MSR) on environmental management systems in the Indonesian manufacturing industry. In addition, the current study is also motivated to investigate the impact of EMA on corporate environmental performance (ENP). The current study applies partial least squares structural equation modeling. The PLS-SEM results confirmed that all variables had a positive and significant effect on ENP. The research results conclude that CIN, RPR, and MSR have a positive and significant contribution to improving the EMA system. In addition, the results further confirm that the EMA system also plays an important role in increasing ENP in Indonesia. Therefore, the current study recommends SMEs focus more on increasing MSR among their employees and also exercise good control over regulation and CIN.

LITERATURE REVIEW

Customer/Societal Influence

The influence of customers on the performance of accounting management or financial management not only builds relationships between an organization and old customers to be loyal to the company, but customer satisfaction is also a way for companies to save costs in getting new customers, this is an effective way to increase company profitability (Feg and Yanru, 2013).

The intended influence of customers and society is their satisfaction, being one of the keys to the success of a business. Customer and community satisfaction is very strong in environmental accounting management.

H1: Customers/Society has a positive effect on Environmental Management Accounting Performance.

Implementation of ISO 14001 (Regulation)

The definition of ISO 14001 is a standard regarding an Environmental Management System (EMS) that applies internationally. This is one part of standardization for organizations, agencies, or companies that specifically regulate the environment. In this case. what is meant is all the company's activities and their impacts on the environment. Why is it necessary to pay attention to environmental impact? Because the organization is not an institution that stands alone. He occupies an environment that is directly connected with many other individuals and institutions.

Thus, companies need to play a role in maintaining environmental stability, especially where they are located. ISO 14001 sets standards effectively. An organization must ensure that it complies with all applicable environmental regulations. At the same time still considering the suitability of its operational activities. Organizations or companies are encouraged to identify, manage, research, and control problems related to environmental issues. ISO 14001 can help speed up this series of processes. While ensuring that the company has an ongoing commitment to play a role in reducing negative impacts on the environment.

H2: Implementation of ISO 14001 (Regulation) has a positive effect on Environmental Management Accounting Performance.

Environmental Conservation Costs

The cost of environmental conservation is measured using a unit of currency value. Environmental conservation costs are related to the costs incurred to preserve the environment. For example, the provision of a tofu dregs waste pond by a tofu company. The costs required for pond construction, management, and environmental impact analysis as well as maintenance of the waste storage pond must be taken into account. Benefits from nature conservation efforts around the company area as measured by physical units. For example, the amount of waste that is processed independently is how many kilograms, and alternatively this waste can be used as bio-energy that produces how many kilograms of power. Things that can be counted in physical units are the benefits of conservation activities carried out by the company. Profit from conservation activities can be calculated using units of currency values. Usually, this is the effect of conservation activities that have been carried out. Indirectly, published conservation activities are one of the weapons to promote and strengthen the company's image as an environmentally friendly company. Thus, people will be interested and indirectly they will buy the company's products as a form of contribution to saving the environment.

H3: Environmental Conservation Costs have a positive effect on Environmental Management Accounting Performance.

Corporate Moral and Responsibility

Moral responsibility is a person's ability to carry out their duties and respond to them based on ethical principles. From this understanding, there are two aspects of moral responsibility, namely showing oneself as a qualified professional and having the courage to answer questions that arise in it. The first aspect includes self-awareness as a person who is free, aware and knows what to do, and loves his job. Second, a professional dares to take risks from his actions. The essence of this responsibility also applies to the accounting profession. This means an accountant realizes himself as a free person. He is also aware of his work procedures and has sufficient knowledge in carrying out his work. In addition, an accountant dares to bear the risk of his actions. In short, moral responsibility is the ability of professionals to use technical competence and ethical competence in carrying out their duties. Corporate social responsibility is the company's moral responsibility to society (Bertens, 2000). Bertens also stated that in discussing social responsibility, what is highlighted is moral responsibility towards the community where the company carries out its activities. Conceptually, this responsibility is known as Corporate Social Responsibility (CSR). CSR is an integrated concept that combines business and social aspects in harmony so that the company can help achieve the welfare of shareholders and fulfill the demands of stakeholders.

H4: Corporate Moral & Social Responsibility has a positive effect on Environmental Management Accounting Performance.

Environmental Management Accounting Performance

Environmental accounting, better known as Environmental Accounting. This branch of accounting is a combination of accounting science and the environment. Technically, it can be said that this knowledge is environmental-based accounting.

In practice, environmental costs are included in the accounting reports of companies or government agencies. The purpose of environmental costs is the costs incurred as a result of activities. According to the United States Environmental Protection Agency (USEPA), an important function of the EA is to provide details of costs related to the environment for company officials. The details of these costs can encourage the identification of ways to reduce or avoid unnecessary costs when companies are improving environmental quality. There are several reasons why companies need to have environmental accounting, one of which is that it is possible to reduce and eliminate environmental costs. Another important reason is to improve the company's environmental performance which has harmed human health around the company and the company's business success. With environmental accounting, it is hoped that can produce cost details or price details that are more precise for products from the required environmental processes and enable the fulfillment of the needs of customers who like products with goods/services that are environmentally friendly.

RESEARCH METHODS

Research design

Based on the literature review above, the researchers developed a hypothesis by linking the independent variables, namely customers/community, ISO 14001 implementation (regulation), environmental conservation costs, and corporate morale and responsibility to the dependent variable, namely environmental management accounting performance. This is shown in Figure 1.

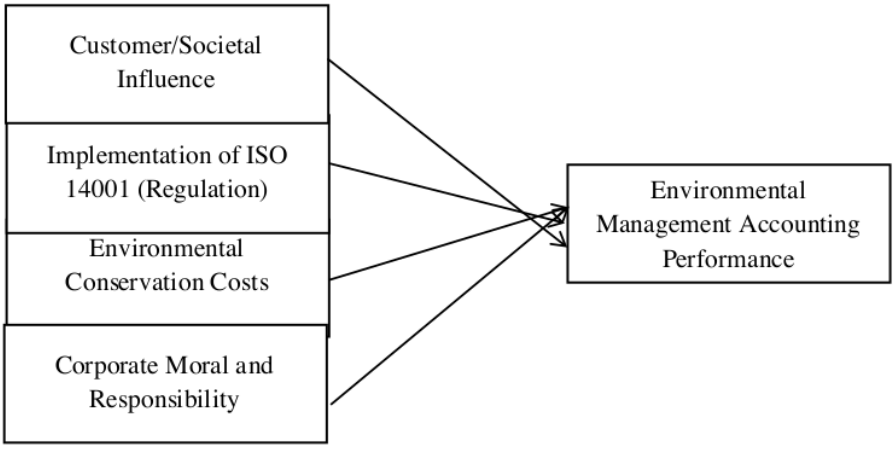

Figure 1. Research Design

Population and Sample

The population taken in this study is a manufacturing company in Jakarta. The samples taken in this study were active employees of manufacturing companies in Jakarta. In this study, researchers got a total of 43 respondents.

Data collection technique

The type of data in this study is primary data. Primary data is data collected for research from employees who work in manufacturing/industrial sector companies and primary data is selected as a data source so that the information obtained is accurate so that it proves the existing hypothesis. Primary data was obtained by distributing questionnaires containing a list of questions to the research object. Variable measurement with an interval scale of 1 to 5 points, with the following options:

1 = Strongly Disagree
2 = Disagree
3 = Neutral
4 = Agree
5 = Strongly Agree

Hypothesis test

Hypothesis testing is useful for proving the hypothesis that has been made before. In this study, researchers used the Goodness of Fit and F test. Based on the Goodness of Fit, it was proven that the ability of the independent variables to influence the dependent variable was 41.2%. Based on the F test, it is proven that there is at least one independent variable that influences the dependent variable.

RESEARCH RESULTS AND DISCUSSION

Analysis

Data Acquisition

Researchers involved 43 respondents to collect data in this study. Where 43 respondents are active employees who work in manufacturing companies. All data was obtained by using a questionnaire. The demographic characteristics in this study are age, gender, company name, and length of service. For the age category, the most dominant is the age of more than equal to 21 years with a total of 40 respondents. For the gender category, women were more dominant with a total of 31 respondents. For the company name category, the most dominant was medium sector companies with a total of 31 respondents. For the category of length of work, the most dominant is those with 3-5 years of service with a total of 15 respondents.

Table 1. Model Summary

R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
,732	,704	1,786	1,648

Table 2. ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	330,945	4	82,736	25,932	,000[b]
	Residual	121,241	38	3,191		
	Total	452,186	42			

Table 3. Coefficient[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	T	Sig.	Tolerance	VIF
1	(Constant)	1,195	2,053		,582	,564		
	X1	,182	,143	,188	1,276	,210	,324	3,088
	X2	,204	,137	,219	1,490	,145	,327	3,060
	X3	,240	,145	,240	1,655	,106	,334	2,991
	X4	,321	,163	,300	1,969	,056	,305	3,282

Research Variable Descriptive Statistics

Descriptive statistical research is used to show an overview of the variables contained in this study, namely Customers/Society (X1), Implementation of ISO 14001 (Regulation ((X2), Environmental Conservation Costs (X3), Corporate Moral & Social Responsibility (X4)) and Personal Financial Planning (Y).

Table 4. Research Variable Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	43	6	25	22,33	3,386
X2	43	7	25	21,95	3,518
X3	43	10	25	21,07	3,291
X4	43	10	25	21,63	3,063
Y	43	10	25	21,74	3,281

Based on the table above, Customer/Community (X1) has a minimum value of 6 and a maximum value of 25, so an average value of 22.33 is obtained with a standard deviation of 3.386. Implementation of ISO 14001 (Regulation) (X2) has a minimum value of 7 and a maximum value of 25 so an average of 21.95 is obtained with a standard deviation of 3.518. Environmental Conservation Cost (X3) has a minimum value of 10 and a maximum value of 25 so an average value of 21.07 is obtained with a standard deviation of 3.291. Moral and Corporate Social Responsibility (X4) has a minimum value of 10 and a maximum value of 25, so an average of 21.63 is obtained with a standard deviation of 3.063. Environmental Management Accounting Performance (Y) has a minimum value of 10 and a maximum value of 25 so that an average of 21.74 is obtained with a standard deviation of 3.281.

Data Quality Test

Classic assumption test

1. Error Normality Test

There are two hypotheses, namely Ho = normal error data distribution and Ha = error data distribution. The decision is made that if the SIGKS value is> 0.05 (5%), then Ho is accepted, and if the SIG KS value is <0.05 (5%), then Ho is rejected.

Table 5. Error Normality Test

Kolmogorov-Smirnov Test	Unstandardized Residual	Remarks
Exact Sig	0,599	Ho Accepted

Based on the error normality test using KS analysis, the result is 0.599> 0.05 (5%) so Ho is accepted. This means that the distribution of error data is normal and the research can proceed to the next stage.

2. Multicollinearity Test

There are two hypotheses, namely Ho = there is no multicollinearity and Ha = there is multicollinearity. The decision is made that if the VIF value <10, then Ho is accepted and if the VIF value is> 10, then Ho is rejected.

Table 6. Multicollinearity Test

Variabel	Vif	Remarks
X1	3,088	Ho Accepted
X2	3,060	Ho Accepted
X3	2,991	Ho Accepted
X4	3,282	Ho Accepted

Based on the testing of all independent variables, the value of VIF <10 was obtained, so Ho was accepted. It means that there is no multicollinearity in this model.

3. Heteroscedasticity Test

There are two hypotheses, namely Ho = there is no heteroscedasticity and Ha = there is heteroscedasticity. The decision is made that if the SIG value is> 0.05 (5%), then Ho is accepted, and if the SIG value is <0.05 (5%), then Ho is rejected.

Table 7. Heteroscedasticity Test

Variabel	SIG	Remarks
X1	,068	Ho Accepted
X2	,425	Ho Accepted
X3	,581	Ho Accepted
X4	,526	Ho Accepted

Based on testing of all independent variables, the results obtained are SIG values> 0.05 (5%), so Ho is accepted. It means that there is no heteroscedasticity in this model.

1. Autocorrelation Test

There are two hypotheses, namely Ho = there is no autocorrelation and Ha = there is autocorrelation. The decision set is n = number of samples and k = number of independent variables.

AUTO -	INCONCLUSIVE	NO AUTO		INCONCLUSIVE	AUTO +
0	DL	DU	2	4-DU	4-DL
4					
0	1,3166	1,7200	1,648 2,2800	2,6834	4

Based on the autocorrelation test using the glacier model, the result is 1.648 and it is in the No Auto area. It means that there is no autocorrelation.

Hypothesis testing

1. Theory Test Goodness of Fit

Table 8. Theory Test Goodness of Fit

Variabel	Coefficient	SIG 2-Tailed	Decision
(Constant)	1,195	,564	
X1	,182	,210	Ho1 Accepted
X2	,204	,145	Ho2 Accepted
X3	,240	,105	Ho3 Accepted
X4	,321	,050	Ho4 Rejected
Goodness Of Fit	0,704 (70,4%)		
F Test	0,000		

Based on the Goodness of Fit table, the result is 0.704 (70.4%). This means that the ability of the independent variable to explain the behavior of the dependent variable is 70.4% and the remaining 100% -70.4% = 29.6% are independent variables that can explain the behavior of the dependent variable but are not included in the model.

2. F test

There are two hypotheses, namely Ho = there is no independent variable that affects the dependent variable and Ha = there is at least one independent variable that affects the dependent variable. The decision is made that if the SIG value> 0.05 (5%), then Ho is accepted and if the SIG value is> 0.05 (5%), then Ho is accepted, and if the SIG value is <0.05 (5%), then Ho is rejected.

Based on the F test table, the result is a value of 0.000 <0.05 (5%), so Ho is rejected. It means that there is at least one independent variable that influences the dependent variable.

Discussion

H1 = Customers/Society has a positive effect on Environmental Management Accounting Performance. There are two hypotheses, namely Ho = Customer/Society does not affect Environmental Management Accounting Performance and Ha = Customer/Society affects Environmental Management Accounting Performance. The decision is made that if the SIG value> 0.05 (5%), then Ho is accepted, and if the SIG value is <0.05 (5%), then Ho is rejected. Based on statistical processing, it was obtained that the GIS value was 0.210> 0.05 (5%), so Ho was accepted. It means that it can be concluded statistically that at the 95% confidence level, there is no influence of Customers/Society on the Performance of Environmental Management Accounting.

H2: Implementation of Iso 14001 (Regulation) has a positive effect on Environmental Management Accounting Performance. There are two hypotheses, namely Ho = Application of Iso 14001 (Regulation) does not affect Environmental Management Accounting Performance and Ha = Application of Iso 14001 (Regulation) affects Environmental Management Accounting Performance. The decision is made that if the SIG value is> 0.05 (5%), then Ho is accepted and if the SIG value is 0.05 (5%), then Ho is rejected. Based on statistical processing, the result is 0.145> 0.05 (5%), so Ho is accepted. This means that it can be concluded statistically that at the 95% confidence level, there is no effect of the Application of Iso 14001 (Regulation) on Environmental Management Accounting.

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H4 = Morale & Corporate Social Responsibility has a positive effect on Environmental Management Accounting Performance. There are two hypotheses, namely Ho = Morale & Corporate Social Responsibility does not affect Environmental Management Accounting Performance and Ha = Corporate Moral & Social Responsibility affects Environmental Management Accounting Performance. The decision is made that if the SIG value> 0.05 (5%), then Ho is accepted, and if the SIG value is <0.05 (5%), then Ho is rejected. Based on statistical processing, a coefficient of 0.321 was obtained and the beta sign showed positive results, where customers/communities had a positive effect on Environmental Management Accounting Performance. The results of statistical data processing show that the GIS value is 0.05 <0.05 (5%), so Ho is rejected.

It means that it can be concluded statistically that at the 95% level of confidence, there is an influence of Corporate Moral & Social Responsibility on the Performance of Environmental Management Accounting.

CONCLUSIONS

Based on the results of Chapter IV, it can be concluded that the customer/community does not affect the Performance of Environmental Management Accounting. This shows that the Customer/Society is not strong enough to influence the Performance of Environmental Management Accounting. ISO 14001 (regulation) does not affect Environmental Management Accounting Performance. This shows that ISO 14001 (regulation) is not strong enough to influence Environmental Management Accounting Performance. Environmental Conservation Costs do not affect the Performance of Environmental Management Accounting. This shows that the Cost of Environmental Conservation is not strong enough to influence the Performance of Environmental Management Accounting. Company Morale and Social Responsibility have a positive effect on Environmental Management Accounting Performance. This shows that the higher the morale and responsibility of the company, the higher the effect on Environmental Management Accounting Performance.

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