JOURNAL OF MANAGEMENT, ACCOUNTING, GENERAL FINANCE AND INTERNATIONAL ECONOMIC ISSUES
(MARGINAL)

INFLUENCE OF ENVIRONMENTAL MANAGEMENT ACCOUNTING, ORGANIZATIONAL STRATEGY, AND GREEN HUMAN RESOURCE MANAGEMENT ON ENVIRONMENTAL PERFORMANCE AND CORPORATE INNOVATION

(A Study of Hazardous Waste Processing Companies in Greater Jakarta)

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Abstract

The current emphasis on industrial growth in today's society has sparked debates regarding the environment, as concerns about the depletion of natural resources and resulting environmental damage continue to grow. Issues such as climate change, air and water pollution, and the use of hazardous materials highlight the challenges that industries worldwide are facing. Despite advancements in the industry, concerns persist about the environmental impact, leading to a global dialogue on environmental performance. This study seeks to examine the impact of Environmental Management Accounting, Organizational Strategy & Green Human Resource Management on Environmental Performance with Corporate Innovation as a Moderating Variable (Case Study on B3 Waste Management Company). This research adopts a quantitative approach with primary data as the source. The study population consists of B3 Waste Management Companies in Greater Jakarta, and the sample includes Directors, Finance Managers, Marketing Managers, HRD, and Legal Development personnel. The study includes a sample size of 78 employees. Data analysis for this study utilizes the SmartPLS Version 4.0 data analysis method. The research findings and hypothesis testing results indicate that Environmental Management Accounting, Organizational Strategy, and Green Human Resource Management have a positive and significant impact on Environmental Performance. Furthermore, Corporate Innovation strengthens the relationship between Environmental Management Accounting and Environmental Performance. However, Corporate Innovation does not strengthen the relationship between Organizational Strategy and Environmental Performance, nor does it strengthen the relationship between Green Human Resource Management and Environmental Performance. Additionally, Corporate Innovation has a positive and significant effect on Environmental Performance.

Keywords: *Environmental Management Accounting, Organizational Strategy, Green Human Resource Management, Environmental Performance*

1. INTRODUCTION

Growth in the Industrialized world today has become a major center of attention in the environment (Zandi, 2019). The misuse of natural resources leads to environmental degradation caused by development that does not function properly, which is of course the biggest problem facing the world. Industry practitioners, environmental policy makers, and waste management businesses agree that the causes of environmental degradation include climate change, air emissions, increasing water and air pollution, natural resources and the use of hazardous materials (Kraus, 2020). The growth of

advanced industry in a country is equivalent to an increase in pollution obtained from the production process of an industry such as manufacturing waste which can increase air and water pollution to dangerous levels as ozone depletion. Currently, there are many incidents of environmental damage and global warming, causing the environmental performance of a company to become a topic of concern for many parties (Maharani & Sudibijo, 2023). Based on Yale University's research on the environmental performance of countries in the world in 2022. As a result, Denmark tops the list as the country with the highest Environmental Performance Index (EPI) score reaching 77.9 points. Denmark's EPI score is 0.2 points better than the UK, which is ranked second with a score of 77.70. The next positions are occupied by Finland (76.5 points), Malta (75.2 points), and Sweden (72.7). While Indonesia is in 164th position out of 180 and the order of Asian countries Indonesia is in 22nd place out of 25 countries researched. Indonesia scored 28.20 points. With the results of the study, it was concluded that environmental performance in Indonesia was still very low and even decreased from the previous year (https://epi.yale.edu/epi-results/2022/component/epi). Table 1 described environmental performance in Asian countries based on Yale University research is as follows:

Table 1. Environmental Performance of Asian Countries

No	Asian countries	EPI SCORE	10 - YEAR CHANGE
1	Japan	57.20	03.20
2	Singapore	50.90	0,17
3	Kiribati	49.00	0,222
4	South Korea	46.90	0,097
5	Brunei Darussalam	45.70	07.40
6	Taiwan	45.30	07.00
7	Tonga	43.80	-3.00
8	Thailand	38.10	07.20
9	Micronesia	37.40	-5.90
10	Vanuatu	36.90	-9.20
11	Samoa	36.40	-7.40
12	Marshall Islands	36.20	0,048
13	Timor-Leste	35.10	-0.30
14	Malaysia	35.00	10.30
15	Solomon Islands	35.00	0,055
16	Fiji	31.30	-3.70
17	Laos	30.70	-1.30
18	Cambodia	30.10	02.00
19	Mongolia	29.60	-5.20
20	Philippines	28.90	-7.50
21	China	28.40	11.40
22	Indonesia	28.20	04.10
23	Papua New Guinea	24.80	00.20
24	Viet Nam	20.10	-0.60
25	Myanmar	19.40	-3.80

Source: Yale University, Center for Environmental Law & Policy; Columbia University, International Earth Science Information Network Center.

The issue of environmental degradation and climate change builds environmental awareness and motivates companies to make efforts to improve environmental data disclosure to external parties. Human and financial resources are very important in shaping the company's environmental strategy along with other internal organizational resources. The underlying reasons why an organization and accountants should care about environmental issues include: Many company stakeholders both internally and externally show an increased interest in the environmental performance of an organization The existence of various policies in the environmental field is then the beginning of the development of a concept that aims to find solutions to meeting business objectives and solving environmental performance problems called eco-efficiency (Arfah, 2022).

In the context of this research, appropriate standards are needed to preserve the function of environmental performance such as environmental management accounting, organizational strategy, green human resources, company innovation to prevent pollution, environmental damage by planning, utilization, control, maintenance, supervision, and law enforcement in decision making on the environment in B3 waste management companies in Jabodetabek or known as Greater Jakarta.

This study aims to determine Environmental Management Accounting, Organizational Strategy & Green Human Resource Management on Environmental Performance with Corporate Innovation as a Moderating Variable (Case Study on B3 Waste Management Company).

2. LITERATURE REVIEW

2.1. Environmental Management Accounting

Environmental management accounting is a subset of environmental accounting that addresses the issue of quantifying the impact of a company's business into a number of monetary units (Arfah, 2022). Environmental management accounting can take an important role to encourage impartiality towards operations as a change to reduce the ecological impact of the company and thus improve the company's environmental management practices (Mayndarto, 2021).

2.2. Organizational Strategy

Strategy is an action to achieve organizational goals or a plan to determine the direction of the organization. The planned strategy does not just exist but must have realistic, time-bound and challenging values (Haris et al., 2021). Strategy in the context of an organization is the determination of various long-term goals and objectives that are fundamental to an organization. Strategy in this context also focuses more on the problem of how the strategy connects the organization to its environment (Putri, 2019). Strategy is a pattern or plan that combines the company's main objectives or policies with a series of actions in a mutually binding statement. Strategy is an interpretation and analysis of the internal capabilities or capabilities of the organization, which are then interpreted into the organizational structure (Mela & Alifah , 2022).

2.3. Green Human Resource Management (GHRM)

The concept of green human resource management promotes great concern among companies, private or public sectors that have efforts in implementing the role of green human resource management activities in encouraging and strengthening environmental performance (Hadjri et al., 2020). Green human resource management in an organization must realize how important green practices are in building an organization that has good environmental performance. The involvement of HRM management will be very important in the success of the organization in improving the environmental performance of the organization through the implementation of green practices (Ghoni, 2023).

2.4. Environmental Performance

The company's perception of environmental performance as a reflection of environmental management of the company's responsibility in utilizing for its operational activities the company is not only financially obliged to shareholders but also to the environment, customers, employees and communities in all aspects of the company's operations (Lafina et al., 2022). The resulting environmental performance will get a positive response from the company's stakeholders, such as increasing returns on the company's investment due to increased investor confidence and increasing the company's income in the long term due to public trust in the operational activities carried out by the company (Afazis & Handayani, 2020).

2.5. Company Innovation

Innovation is a process of human thinking for an activity in finding new ones related to inputs, processes and outputs and providing benefits to life. Input is defined as patterns, ideas or human thoughts as new findings. The process is more oriented towards methods, techniques or ways of implementation to produce something new (Haris et al., 2021). Innovation performance is a comprehensive assessment of the level of technological progress of the company, emphasizing the interaction of all unique processes, increasing the success of the corporation in the creation of new businesses which are considered as components of the company's latest literary work on Innovative ideas and creative behavior in organizations increase performance The huge demand for environmentally friendly business practices requires companies to build organizational commitment to improve their innovation performance (Khan et al., 2022).

3. RESEARCH METHODS

Research design relates to the way of procedure, or the process of scientific activity. Research design consists of two groups, namely quantitative and qualitative research (Basuki, 32:2021). In this study researchers used quantitative methods. Quantitative research method is empirical research where data is a form of something that can be calculated / numbers. Quantitative research pays attention to data collection and analysis in numeric form (Basuki, 14:2021).

4. RESULTS AND DISCUSSION

The following are the results (output) of data processing using SEM- Pls version 4.0 which consists of environmental management accounting variables, organizational strategies, and green human resource management, on environmental performance and corporate innovation as moderating variables Path analysis is a settlement of multiple linear regression analysis The following are two model equations seen with the original sample value, namely:

- Company Innovation : -0.354.X1 + 0.106. X2 + -0.073.X3 + e
- Environmental Performance : -0.199.X1 + 0.254. X2 + 0.364.X3 +-0.354.X1*M + 0.106.X2*M +--0.073.X3*M + e

A. Evaluation of Measurement Models (Outer Model)

There are three criteria in using data analysis techniques with SmartPLS 4.0 to assess the outer model, namely convergent validity, discriminant validity and composite reliability

a. Convergent Validity Evaluation

Table 2. Convergent Validity Evaluation

Item Code	Environmental Management Accounting	Organizational Strategy	*Green Human Resource Management*	Environmental Performance	Company Innovation	Description
AML 1	0.934					Valid
AML 2	0.934					Valid
AML 3	0.908					Valid
AML 4	0.843					Valid
AML 5	0.931					Valid
SO 1		0.860				Valid
SO 2		0.782				Valid
SO 3		0.931				Valid
SO 4		0.931				Valid
SO 5		0.877				Valid
GHRM 1			0.760			Valid
GHRM 2			0.863			Valid
GHRM 3			0.930			Valid
GRM 4			0.959			Valid
KL 1				0.849		Valid
KL 2				0.885		Valid
KL 3				0.856		Valid
KL 4				0.859		Valid
KL 5				0.930		Valid
KL 6				0.859		Valid
KL 7				0.839		Valid
KL 8				0.935		Valid
IP 1					0.727	Valid
IP 2					0.642	Valid
IP 3					0.782	Valid
IP 4					0.576	Invalid
IP 5					0.530	Invalid

Item Code	Environmental Management Accounting	Organizational Strategy	*Green Human Resource Management*	Environmental Performance	Company Innovation	Description
IP 6					0.601	Valid
IP 7					0.519	Invalid
IP 8					0.527	Invalid
IP 9					0.617	Valid
IP 10					0.642	Valid
IP 11					0.703	Valid
IP 12					0.642	Valid

The processing results using SmartPLS 4.0 can be seen in table 2 with the outer value or correlation between constructs and variables initially not meeting convergent validity because there are still quite a number of indicators that have a loading factor value below 0.50. Model modification is carried out by removing indicators that have a loading factor value below 0.50, so the next step is to re-estimate the model. Then the modified model as in table 3 shows that all loading factors have a value above 0.50 so that the constructs for all variables have not been eliminated from the model.

b. Discriminant Validity Evaluation

Table 3. Evaluation of Discriminant Validity

Item Code	Environmental Management Accounting	Organizational Strategy	*Green Human Resource Management*	Environmental Performance	Company Innovation
AML 1	0.934				
AML 2	0.934				
AML 3	0.908				
AML 4	0.843				
AML 5	0.931				
SO 1		0.860			
SO 2		0.782			
SO 3		0.931			
SO 4		0.931			
SO 5		0.877			
GHRM 1			0.760		
GHRM 2			0.863		
GHRM 3			0.930		
GRM 4			0.959		
KL 1				0.849	
KL 2				0.885	
KL 3				0.856	
KL 4				0.859	
KL 5				0.930	
KL 6				0.859	
KL 7				0.839	
KL 8				0.935	
IP 1					0.727
IP 2					0.642
IP 3					0.782
IP 6					0.601
IP 9					0.617

IP 10					0.642
IP 11					0.703
IP 12					0.642

Table 3 shows that the cross loading value of each indicator on the latent variable is the highest value when compared to the cross loading value of other indicators. meaning that each latent variable already has good discriminant validity where all latent variables have a measure that is highly correlated with other constructs.

c. Discriminant Validity Test

Table 4. Cross Loading Results

Item Code	Environmental Management Accounting	Organizational Strategy	*Green Human Resource Management*	Environmental Performance	Company Innovation
AML 1	0.934	0.117	0.219	0.248	0.248
AML 2	0.934	0.117	0.219	0.248	0.248
AML 3	0.908	0.111	0.300	0.242	0.242
AML 4	0.843	0.212	0.125	0.336	0.336
AML 5	0.931	0.218	0.260	0.330	0.330
SO 1	0.188	0.860	0.245	0.179	0.179
SO 2	0.269	0.782	0.218	0.151	0.151
SO 3	0.110	0.931	0.130	0.184	0.184
SO 4	0.122	0.931	0.218	0.437	0.189
SO 5	0.116	0.877	0.207	0.211	0.415
GHRM 1	0.152	0.064	0.760	0.279	0.279
GHRM 2	0.123	0.052	0.863	0.023	0.023
GHRM 3	0.288	0.278	0.930	0.083	0.083
GRM 4	0.275	0.327	0.959	0.102	0.102
KL 1	0.344	0.396	0.451	0.849	0.296
KL 2	0.408	0.401	0.362	0.885	0.251
KL 3	0.358	0.409	0.343	0.856	0.237
KL 4	0.329	0.353	0.445	0.859	0.221
KL 5	0.392	0.389	0.530	0.930	0.368
KL 6	0.383	0.390	0.414	0.859	0.388
KL 7	0.410	0.404	0.481	0.839	0.457
KL 8	0.419	0.403	0.486	0.935	0.365
IP 1	0.173	0.205	0.033	0.409	0.727
IP 2	0.441	-0.012	0.056	0.238	0.642
IP 3	0.303	0.130	-0.068	0.216	0.782
IP 6	0.273	0.118	-0.009	0.131	0.601
IP 9	0.216	0.080	0.205	0.176	0.617
IP 10	0.200	0.026	0.230	0.273	0.642
IP 11	0.109	0.153	0.033	0.213	0.703
IP 12	0.192	0.189	0.077	0.160	0.642

Table 5. Fornell Lacker Result

	Environmental Management Accounting	*Green Human Resource Management*	Company Innovation	Environmental Performance	Organizational Strategy
Environmental Management Accounting	0.911				

Green Human Resource Management	0.251	0.881			
Company Innovation	0.311	0.128	0.626		
Environmental Performance	0.435	0.505	0.375	0.877	
Organizational Strategy	0.174	0.230	0.210	0.448	0.878

Based on table 4 testing using smartpls 4.0, the fornell lacker table is presented which shows that the environmental environmental management accounting construct has an AVE root value of 0.911, in other words environmental management accounting has a higher construct correlation with its indicators compared to other constructs, so it has good discriminant validity. Furthermore, the Green Human Resource Management variable construct has an AVE root value of 0.881, in other words, when compared to other constructs, so it has good discriminant validity.

Next, the construct of the Corporate Innovation variable has an AVE root value of 0.626, in other words, manager competence has a higher construct correlation with its indicators compared to other constructs. Likewise, the Environmental Performance and Organizational Strategy variables each have an AVE root value of 0.877 and 0.878, in other words, the two variables have a higher construct correlation than other indicators, so it can be said to have good discriminant validity.

d. Reliability test

Table 6. Composite Reliability

Variable	Cronbach's Alpha	Composite Reliability (rho_a)	Composite Reliability (rho_c)	Description
Environmental Management Accounting X1	0.948	0,967	0,960	Reliable
Organizational Strategy X2	0.925	0,938	0,944	Reliable
Green Human Resource Management X3	0.903	0,947	0,932	Reliable
Environmental Performance Y	0.957	0,960	0.964	Reliable
Organizational Strategy M	0,861	0,888	0,884	Reliable

Source: data processed SmartPLS 2023

Based on table 6 the results of the composite reliability test show that the Cronbach alpha value is 0.948 and the composite reliability is 0.967 and 0.960 for the environmental management accounting variable. Cronbach's alpha value of 0.925 and composite reliability of 0.938 and 0.944 for organizational strategy variables. Cronbach alpha value of 0.903 and composite reliability of 0.947 and 0.932. For green human resource management variables. cronbach alpha value of 0.957 and composite reliability of 0.960

and 0.964 for environmental performance variables. cronbach alpha value of 0.861 and composite reliability of 0.888 and 0.884 for corporate innovation variables based on this, all variables can be said to be reliable because they have a composite reliability value above 0.70 and have a cronbach alpha value above 0.60.

e. Convergent Validity Test

Table 7. Average Variance Extracted (AVE) Value

Variable	Average Variance Extracted (AVE)
Environmental Management Accounting X1	0.829
Organizational Strategy X2	0.771
Green Human Resource Managementt X3	0.777
Environmental Performance Y	0.770
Company Innovation M	0,392

From table 7, it is known that the AVE value of the Environmental Management Accounting variable X1 is 0.829; Organizational Strategy variable X2 is 0.771; Green Human Resource Management variable X3 is 0.777; Environmental Performance variable Y is 0.770; Corporate Innovation variable M is 0.392, meaning that the independent and dependent variables have an AVE value> 0.50 while the moderating variable has an AVE value <0.50, so all independent and dependent variable constructs have met the criteria for convergent validity but for the moderating variable they have not met the requirements.

B. Testing the Structural Model (Inner Model)

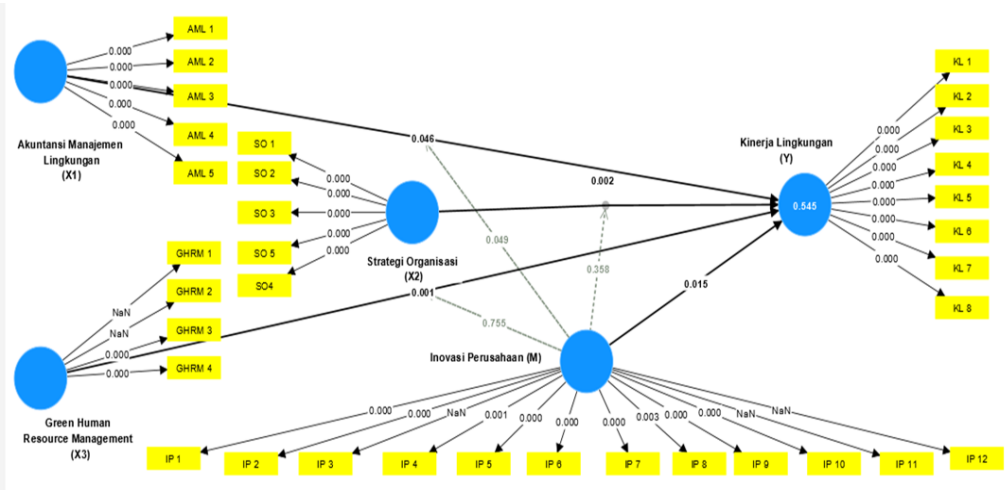

Figure 1. Path Diagram Model

In assessing the model with PLS, it starts by looking at the R-square for each dependent latent variable. Figure 1 is the result of the R-square estimation using SmartPLS.

Table 8. R –Square

Variable	R-Square	Adjusted R Square
Environmental Performance	0.545	0.500

Source: data processed SmartPLS 2023

Based on table 8, it can be seen that the magnitude of the R-square number of the environmental performance variable is 0.545 and the adjusted R square is 0.500. then from the R square value it means that the effect of environmental management accounting variables, organizational strategy, green human resource management on environmental performance is 55%.

C. Hypothesis testing

The basis used in testing the hypothesis is the value contained in the Path Coefficients output. Table 9 provides estimation output for structural model testing as follows:

Table 9. Path coefficients

Variable	T Statistics (IO/STDEVI)	P Values
AML_KL	1.999	0.046
SO_KL	3.100	0.002
GHRM_KL	3.271	0.001
AML_IP_KL	1.973	0.049
SO_IP_KL	0.919	0.358
GHRM_IP_KL	0.312	0.755
IP_KL	2.442	0.015

Source: data processed SmartPLS 2023

Table 10. Hypothesis Test

Hypothesis	T Statistic	P Value	Decision
AML_KL	1.999	0.046 < 0.05	Accepted
SO_KL	3.100	0.002 < 0.05	Accepted
GHRM_KL	3.271	0.001 < 0.05	Accepted
AML_IP_KL	1.973	0.049 < 0.05	Accepted
SO_IP_KL	0.919	0.358 > 0.05	Accepted
GHRM_IP_KL	0.312	0.755 > 0.05	Accepted
IP_KL	2.442	0.015 < 0.05	Accepted

Source: data processed by smartPLS 2023

Based on Table 10, the test results for each hypothesis are as follows:

a. Hypothesis 1: The first hypothesis is supported by the findings of the SmartPLS 4.0 software calculation, which indicate a positive and significant impact of environmental management accounting on environmental performance. The T Statistic test results show a value of 1.999, exceeding the critical value of 1.992 from the T table, and the significance level of 0.046 is lower than the threshold of 0.05. Therefore, we can conclude that the first hypothesis is accepted.
b. Hypothesis 2: Hypothesis 2 suggests that organizational strategy positively impacts environmental performance. This is supported by the SmartPLS 4.0 software calculation, with a T Statistic test result of 3.100, exceeding the T table value of 1.992. Additionally, the significance level of 0.002 is less than 0.05, indicating that the second hypothesis is accepted.
c. Hypothesis 3: According to Hypothesis 3, green human resource management has a positive and significant effect on environmental performance. This is confirmed by the results of the T Statistic test in SmartPLS 4.0, which showed a value of 3.271, surpassing the 1992 T table value, and with a significance level of 0.001 < 0.05, indicating that the third hypothesis is accepted.
d. Hypothesis 4: Stating that company innovation has a positive and significant effect on environmental performance Based on the results of the SmartPLS 4.0 software calculation which shows the results of the T Statistic test 2.442> 1.992 T table or with a significant = 0.015 <0.05. So it can be said that the seventh hypothesis is accepted.
e. Hypothesis 5: Stating that environmental management accounting has a positive and significant effect on environmental performance through the variable company innovation as a moderating variable. based on the results of the SmartPLS 4.0 software calculation which shows the results of the T statistic test 1.973> 1.992 T table or with a significant = 0.049 <0.05. So it can be said that the fourth hypothesis is accepted.
f. Hypothesis 6: Stating that organizational strategy has a positive and insignificant effect on environmental performance through corporate innovation as a moderating variable. based on the results of the SmartPLS 4.0 software calculation which shows the results of the T Statistic test 0.919> 1.992 T table or with a significant = 0.358 <0.05. So it can be said that the fifth hypothesis is rejected.
g. Hypothesis 7: Stating that green human resource management has a positive and insignificant effect on environmental performance through corporate innovation as a moderating variable. Based on the results of the SmartPLS 4.0 software calculation which shows the results of the T Statistic test 0.312 < 1.992 T table or with a significant = 0.755> 0.05. So it can be said that the sixth hypothesis is rejected.

5. CONCLUSION

To summarize, the previous chapter's analysis and discussion have uncovered several important findings in this study. Firstly, the implementation of environmental management accounting has a significant positive impact on environmental performance, confirming hypothesis 1. When companies enhance their use of environmental

management accounting, they experience improved environmental performance. Secondly, organizational strategy has a positive and significant influence on environmental performance, supporting hypothesis 2. A stronger organizational strategy leads to higher environmental ratings and improved environmental performance. Thirdly, Green Human Resource Management (GHRM) is found to have a positive and significant effect on environmental performance, validating hypothesis 3. GHRM helps shape employee behavior towards environmentally friendly practices, which can be observed through environmental management initiatives. Fourthly, corporate innovation has a positive impact on environmental performance, providing evidence for hypothesis 7. Companies that prioritize environmental innovation tend to have better environmental performance. Furthermore, environmental management accounting positively affects environmental performance through corporate innovation as a moderating factor. However, the effect of organizational strategy on environmental performance, when moderated by corporate innovation, is considered positive but not statistically significant, leading to the rejection of hypothesis 5. Therefore, while organizational strategy does play a role in environmental performance, its impact is influenced by the presence of corporate innovation.

Green Human Resource Management has a positive and insignificant effect on environmental performance moderated by environmental innovation, thus it can be concluded that hypothesis 6 is rejected. the higher the green human resource management moderated by corporate innovation, the environmental performance decreases. The sustainability of GHRM plays an important role in encouraging employees to increase innovation and contribute to strategies to solve environmental problems.

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