

THE ROLE OF ENVIRONMENTAL ACCOUNTING IN IMPROVING ENVIRONMENTAL PERFORMANCE THROUGH CSR DISCLOSURE

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ABSTRACT

The purpose of this study, namely, to determine the effect of environmental accounting on environmental performance with Corporate Social Responsibility as an intervening variable in plantation companies listed on the Indonesian Stock Exchange, which is expected to provide insights to the plantation industry to formulate adequate environmental disclosure. This study uses secondary data in the form of annual reports and PROPER assessment results issued by the Ministry of Environment and Forestry on plantation companies listed on the Indonesian Stock Exchange. The sampling technique used in this study was purposive sampling with the analytical method in this study through path analysis and to determine the effect of the variables involved in the study, the Sobel test was used. The results show that environmental accounting has a positive effect on environmental performance, the better the application of environmental accounting, the more environmental performance will increase, then corporate social responsibility has a positive effect on environmental performance, the higher the value. From the disclosure of corporate social responsibility, the value of environmental performance will also increase, and corporate social responsibility as an intervening variable may mediate the relationship between environmental accounting and environmental performance.

Keywords: Environmental Accounting, Environmental Performance, Corporate Social Responsibility

INTRODUCTION

The rise of industrial development in Indonesia which is not accompanied by adequate environmental social responsibility results in environmental damage, the Company undergoes a long process starting from processing raw materials into finished materials with the aim of maximizing company profits, in this long process the company sometimes only think about how to maximize the company's profit and ignore its environmental social responsibility so that environmental damage occurs. One example of environmental damage that has just occurred is air, soil and water pollution due to forest and land fires (karhutla) that occurred throughout 2015-2019 in Indonesia. The forest and land fires occurred as a result of the shift in land use to plantation land (Kompas.com, 2019). One example of a company making land transfers is PT. Samora Usaha Jaya, which is an oil palm plantation company and the impacts of forest and land fires, ranging from haze pollution, carbon emissions to causing state economic losses (Greenpeace, 2020). This indicates that the environmental performance (Sudarno et al., 2022) of plantation companies is not working, because environmental pollution is still happening. According to (Rakhiemah & Agustia, 2009) the company's environmental performance is the company's ability to create a good environment.

Efforts in implementing environmental performance are in line with Indonesian government regulations regarding the Company Performance Assessment Program (PROPER) issued by the Ministry of Environment and Forestry (KLHK). One of the factors that affect environmental performance is environmental accounting. The effect obtained from the application of environmental accounting is to facilitate the analysis of environmental costs related to waste costs and to support decision making with operational activities (Prasetyo & Adi, 2020). Disclosure of environmental costs is in line with the disclosure principle of Corporate Social Responsibility (Suyono, Suhardjo, Renaldo, Sudarno, & Sari, 2021). Disclosure of CSR for companies is very important, because it can protect the company to cover social and environmental disintegration and also as a form of concern for global sustainability (Putri et al., 2022) to preserve nature and humans (Tenriwaru, 2019). This study will use plantation companies as a population because companies plantations are directly related to the environment as well as exploring natural resources, producing solid, liquid and gaseous waste which is closely related to environmental pollution (Ratulangi et al., 2018) and also a lot of environmental pollution has recently occurred due to the activities of plantation companies. Plantation companies also cause indigenous peoples to be

marginalized, destroy forest resources that are full of biodiversity and unique and with forest destruction the livelihoods of people who depend on natural resources are reduced or lost (Downtoearth-Indonesia.org, 2020). Based on the above background, researchers are interested in conducting research in plantation companies to find out how the influence of environmental accounting on environmental performance with the disclosure of Corporate Social Responsibility as an intervening variable.

LITERATURE REVIEW

Environmental accounting has a relationship between environmental performances, because the PROPER assessment is closely related to efforts to preserve the environment, energy conservation and community development which is reflected in the application of environmental accounting such as environmental detection costs, environmental prevention costs, internal failure costs and external failure costs. This is supported by several studies including: (Dewi et al, 2015) who conducted research on textile companies in the Bandung area that followed PROPER in 2012-2013 found that the implementation of environmental accounting had a positive effect or was in line with environmental performance. This is in line with research conducted by (Burhany, 2011) on mining companies that followed PROPER for the 2008-2009 period found that the implementation of environmental accounting has a positive effect on environmental performance. This shows that the application of environmental accounting has an effect on environmental performance, which if the application of environmental accounting is good then so will the environmental performance and vice versa, if the application of environmental management accounting is not good then the environmental performance is also not good (Dewi, 2017).

H1: Environmental Accounting has a Positive Effect on Environmental Performance

The end result of the company's production activities is waste. Waste if not managed properly can threaten the existence of the company and pollute the environment. Therefore, the government issued regulations in environmental management efforts through the PROPER program issued by the Ministry of the Environment. PROPER assessment is based on company responsibility in controlling environmental pollution, controlling environmental damage and managing hazardous and toxic waste. With the PROPER results, it will increase public confidence in the company, this is in line with the theory of legitimacy, and namely the social contract between the company and the community around the company operating but good environmental performance does not guarantee it will get legitimacy from the community. So in this case, the company needs to disclose the company's corporate social responsibility to the surrounding community. This positive relationship between environmental disclosure and environmental performance. Thus, Corporate Social Responsibility has an effect on environmental performance.

H2: Disclosure of Corporate Social Responsibility has a Positive Effect on Environmental Performance

Environmental performance is one of the company's performance that shows its concern for the environment. Companies with good environmental performance have disclosed Corporate Social Responsibility in their annual reports through various kinds of environmental costs, including the costs of prevention, detection, internal failure and external failure in Prasetyo & Adi (2020). By reporting Corporate Social Responsibility in its financial statements, it will increase the company's image which will be reflected in the stock price on the IDX. Environmental accounting is linked to environmental performance through Corporate Social Responsibility. In this case, Corporate Social Responsibility acts as an indirect influence between environmental accounting and environmental performance, because in disclosing Corporate Social Responsibility it will involve various kinds of environmental management costs and the results are reflected in PROPER. This is similar to research (Henri and Journeault, 2010) examining the effect of eco-control (environmental accounting) on environmental performance and previous research also conducted by Muhammad Hidayat and Dian Syu Safitri (2020) who said that environmental performance had an effect on Corporate Social Responsibility.

H3: Environmental Accounting has a Positive Effect on Environmental Performance with Corporate Social Responsibility as an Intervening Variable

METHODOLOGY

This study uses quantitative methods with the test used is associative hypothesis testing with the unit of analysis used, while the type of this research is explanatory research, namely research that intends to highlight the relationship between research variables and then test the hypotheses that have been formulated previously. This research focuses on the correlation between the implementation of environmental performance variables on

environmental performance and CSR disclosure as an intervening variable. The population in this study are plantation companies listed on the Indonesia Stock Exchange for the period 2016-2019 with a sampling technique using the purposive sampling method.

Table 1. Population and Research Sample

Criteria	Total
Plantation companies listed on the Indonesia Stock Exchange consecutively for the period 2018-2021	19
Plantation companies that do not publish consecutive annual reports for the period 2018-2021	(3)
Plantation companies that did not receive a PROPER assessment for the 2018-2021 period	(8)
Number of companies being sampled	8
Number of observations 4x8	32

Source: Processed Data, 2022

The number of companies that were used as research samples amounted to 8 companies with an observation period of 4 years so that the number of observations was 32 observed data. The instruments used in this research are the annual report and the report on the results of the company's proper assessment with operationalization for the environmental accounting implementation variable measured using an environmental cost score (Mowen and Nilasari, 2014), then the environmental performance variable is measured using the company's achievement in participating in PROPER (Tjahjono and Eko, 2014). 2013) and the CSR disclosure variable was measured using the GRI (Djuitaningsih and Martatilova, 2009). This research uses the outer model test as a measurement model. Evaluation of the outer model aims to see the form of the relationship between the indicator and its latent variable. Outer test consists of: (a) Convergent validity; The Convergent Validity test aims to test the validity, the size of the research indicator is declared valid if the loading factor value is above 0.6 (b) Discriminant Validity: The Discriminant Validity test in this test uses a cross loading factor value which is useful to determine whether the construct has sufficient discriminant by compare the value of the construct in question (c) Average Variance Extracted (AVE): The AVE value indicates the variance value obtained from each latent variable.

The minimum required value is 0.5 (d) the reliability of the indicators contained in the research model can be known based on the Composite Reliability and Cronbach's Alpha values, if the tested data has composite reliability > 0.7 then it means that the tested variable data has high reliability. In this case, the value of Cronbach's alpha is expected to be >0.7 for all variable constructs contained in the research model. The inner model test is used to determine the structural model (Putra & Renaldo, 2020). The inner model test is carried out with two types of tests, first, t-statistics is used to test the significance of the path of the relationship between variables formulated in the hypothesis with an alpha value of 0.5% and a critical value for t- statistics is 1.96, the relationship between variables in the research model is significant if t-statistics < -1.96 or > 1.96. The second test is the R-Square Test which is a goodness-fit test model used to assess how much influence the independent variables has on the dependent variable, the greater the value of R², the greater the value of the influence of the independent variable on the dependent variable. Hypothesis testing using t-statistics test or path coefficient test. Hypothesis testing in this study was carried out by looking at the value of t-statistics and P-Value, the basis for determining the decision was that if the t-statistics value was more than t-table with a P-value less than 0.10 (P < 0.10) then the hypothesis received.

RESULTS AND DISCUSSION

Table 2 presents the results of testing research instruments for validity based on AVE, reliability based on composite reliability, and Cronbach's alpha, as well as the coefficient of model determination. All variables have AVE > 0.50. This evidence supports that all indicators of latent variables used in this study are valid. Furthermore, all latent variables consisting of Environmental Accounting, Environmental Performance, and CSR Disclosure have Composite Reliability and Cronbach's Alpha values above 0.6 which means all constructs in this study are reliable.

Table 2. Testing Research Instruments

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)	R-Square
Environmental Accounting	0.915	0.951	0.685	
Environmental Performance	0.966	0.965	0.836	0.828
CSR Disclosure	0.952	0.945	0.674	

Source: Processed Data, 2022

Finally, this model has a coefficient of determination (R-square) of 0.828, which means that the variables studied together are able to reveal 82.8 percent of the variation in environmental performance. The coefficient figure of 82.8 percent also shows that the research model carried out is quite good.

The results of hypothesis testing are carried out with the limits of a hypothesis being accepted if the t-statistics value is > 1.64 with P-values 0.10. Table 3 provides information about the results of hypothesis testing carried out, then a discussion of the results of hypothesis testing that has been obtained is explained as follows:

Table 3. Hypothesis Testing Results

	Coefficient	T Statistics	P Values	Result
Environmental Accounting → Environmental Performance	0.347	2.343	0.013	Accepted
Corporate Social Responsibility → Environmental Performance	0.246	2.542	0.015	Accepted
Environmental Accounting → Corporate Social Responsibility → Environmental Performance	0.044	2.320	0.043	Accepted

Source: Processed Data, 2022

From the results of hypothesis testing contained in table 3, the overall t-Statistics value > 1.64 with P-value < 0.10 so that it can be concluded that all hypotheses in this study are accepted.

The Effect of Environmental Accounting on Environmental Performance in Plantation Companies

Based on the results of the environmental accounting test on environmental performance obtained a p-value of $0.013 < 0.05$, it can be concluded that the environmental accounting variable has a positive effect on environmental performance so that the hypothesis is accepted. The application of environmental accounting in plantation companies plays an important role, especially in reducing the impacts of environmental issues that have been generated, especially in terms of waste and land clearing and also assists in making decisions regarding environmental issues around the company in the future. Participation in PROPER is a form of plantation company support for government programs in protecting the environment, because in the PROPER assessment there are certain criteria in order to get a high score.

In companies that have been studied, presenting environmental costs into operating expense groups, one of which is carried out by PT. Astra Agro Lestari. PT. Astra Agro Lestari so far has presented its environmental costs in a normative model, because PT. Astra Agro Lestari recognizes and records environmental costs as a whole, namely in the scope of one account in general which is similar to others, namely operating expenses in the company's income statement. Presentation by PT. Astra Agro Lestari has not complied with PSAK No. 1 Paragraph 09 of 2007, because it has not presented a report on the environment specifically in the financial statements.

This research is in line with the theory of legitimacy, in which the company works in accordance with the boundaries emphasized by social norms and values by paying attention to the environment (Mandaika & Salim, 2015). With the implementation of good environmental accounting, the company will get legitimacy (recognition) from the community that affects the company's existence (going concern) which tries to align itself with the prevailing societal norms. Environmental disclosure is considered useful for restoring, enhancing and maintaining the legitimacy that has been received (Hadjih & Sukartha, 2013).

The results of this study are in line with Burhany & Nurniah (2014) and Henri & Journeault (2010) which state that environmental accounting has a positive effect on environmental performance, but the environmental

performance indicators in the study above are environmental impact, which is indicated by the amount of waste treated compared with the total amount of waste produced, while in this study, environmental performance indicators such as PROPER achievements were used.

The Effect of Corporate Social Responsibility Disclosure on Environmental Performance in Plantation Companies

Based on the results of the Corporate Social Responsibility test on environmental performance obtained a p-value of $0.015 < 0.05$, it can be concluded that the Corporate Social Responsibility variable has a significant positive effect on environmental performance so that the hypothesis is accepted. Plantation companies that have good environmental performance tend to have high social awareness compared to companies that have poor environmental performance or do not follow PROPER. This is evident from the CSR of companies with good environmental performance then have a higher value than companies that have poor environmental performance (Pujiasih, 2015). Environmental performance cannot be separated from Corporate Social Responsibility, this is because one of the disclosures of Corporate Social Responsibility that is disclosed is environmental performance.

The results of this study are in line with the theory of Corporate Social Responsibility and stakeholder theory, namely disclosing social and environmental responsibility as a form of commitment and concern for the company to the community and the environment where the company was founded. Through the form of corporate concern, the image and good name of the company will also increase, the better the company's image, the loyalty of consumers and stakeholders will also increase.

The highest score for the disclosure of Corporate Social Responsibility of plantation companies in this sample only reveals 15 items which are half of the total number that must be disclosed. It can be concluded that the disclosure of Corporate Social Responsibility for plantation companies is currently only limited to mandatory which is still in a state of necessity (Rakhiemah & Agustia, 2009). This is of course very unfortunate considering the many benefits that can be taken from the practice and disclosure of Corporate Social Responsibility if practiced seriously, including increasing sales performance, strengthening the brand and image of the company, because in this case they are responsible for the environment. This positive relationship between environmental disclosure and environmental performance, thus Corporate Social Responsibility has an effect on environmental performance. In addition, these results are in line with research by Rakhiemah (2009), Rahmawati (2012), Pujiasih (2013) and Tunggal & Fachrurrozie (2014) which state that Corporate Social Responsibility has an effect on environmental performance.

The Effect of Environmental Accounting on Environmental Performance with Disclosure of Corporate Social Responsibility as an Intervening Variable

Based on the results, it can be seen that the p-value of $0.043 < 0.05$ means that the environmental accounting variable can affect the environmental performance variable through the Corporate Social Responsibility variable, the magnitude of the effect is 0.828. So it can be concluded that the environmental accounting variable has a positive effect on environmental performance through Corporate Social Responsibility so that the hypothesis is accepted. This shows that applying environmental accounting followed by CSR disclosure will further improve the company's environmental performance, because the items in CSR disclosure are the same as the criteria in the PROPER assessment. Companies that apply environmental accounting and disclose good Corporate Social Responsibility are proven to have greater social concern for the community and their workforce. This shows that if environmental accounting followed by disclosure of Corporate Social Responsibility will further improve the company's environmental performance, and disclosure of Corporate Social Responsibility will get a positive response from consumers, investors or shareholders, where this positive response will increase sales and investment in the company. This research is in line with previous research also conducted by Hidayat and Safitri (2020) who said that environmental performance was influential through Corporate Social Responsibility.

CONCLUSION AND RECOMMENDATION

Based on the results of the research that has been done, it can be concluded that, 1) Environmental accounting has a significant positive effect on environmental performance in plantation companies, the better the application of environmental accounting, the company's environmental performance will also increase, 2) Corporate Social Responsibility has a significant positive effect on environmental performance. in plantation companies, the higher the value of Corporate Social Responsibility disclosure, the value of environmental performance will also increase, 3) There is an influence of the application of environmental accounting on environmental performance with Corporate Social Responsibility as an intervening variable in plantation companies listed on the Indonesia Stock Exchange.

Based on the results obtained in this study, the recommendations that can be given are: companies that are directly related to the environment should follow PROPER in order to improve the company's image, in order to compile a direct cost report environment separately with business expense accounts to provide information (Chandra, Renaldo, & Putra, 2018) on environmental quality control (Renaldo, Sudarno, & Hutahuruk, 2020; Renaldo, Sudarno, Hutahuruk, Suyono, & Suhardjo, 2021) and to present financial reports in accordance with PSAK No. 1 Paragraph 09 and PSAK No. 33 Paragraph 66 of 2007. CSR disclosure can also be made on the company's website so that it can be seen directly by website visitors (Renaldo, Suhardjo, Putri, Sevendy, & Juventia, 2021).

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