



THE EFFECT OF ENVIRONMENTAL MANAGEMENT ACCOUNTING, ENVIRONMENTAL STRATEGY ON ENVIRONMENTAL PERFORMANCE AND FINANCIAL PERFORMANCE MODERATED BY MANAGERIAL COMMITMENT

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Abstract: Environmental management (EMA) has been considered as a successful idea to reduce ecological burdens in the form of energy dependence and carbon footprint. In addition to the company's highest emphasis on EMA, the organization's environmental strategy (ENS) is articulated and implemented with ecological motivation. The role of the ENS strengthens the internal awareness of the organization to improve environmental conditions and thereby helps reduce negative environmental stresses. In addition, with increasing environmental regulations in place, the need for sound environmental policies and strategies of the company is essential to protect future growth and market image. Results There is a significant influence of environmental management accounting to encourage environmental performance, there is a significant effect of environmental management accounting to encourage economic performance, there is a significant influence of environmental strategy to encourage environmental performance, there is a significant influence of environmental strategy to encourage economic performance, commitment to moderate management The significant influence of Environmental Management Accounting to encourage Environmental Performance, Management Commitment Cannot Moderate the Effect of Environmental Management Accounting which encourages Economic Performance, Management Commitment to Moderate the significant influence of Environmental Strategy to encourage Environmental Performance and Management Commitment to Moderate the Impact of Environmental Strategy which is significant to encourage Economic Performance .

Keywords: Environmental Management, Environmental Strategy, Environmental Performance, Financial Performance, Managerial Commitment

I. INTRODUCTION

At present, carbon and other emissions that disrupt ozone are one of the drivers behind this research (Mancini et al, 2016); (Haruna & Mahmood, 2018). The state of the area, currently, is again facing a massive shrinkage. This shows that humans, in the current era, exert a greater pressure on the ecological atmosphere. Carbon and other ozone-detrimental emanations are one of the fundamental drivers of this research. Not only that, the industrial world has become a major producer of ozone-depleting substances, in the past or in the present. To reduce the negative ecological impact listed on emanated carbon, area management has been proven useful.

In accounting, area management accounting (EMA) has been considered a successful idea for reducing ecological burdens in the form of energy dependence and carbon footprint. In the same context, some of the features of EMA in the form of material flow fees, sustainability balance scorecards, and ecological controls (eco-controls) were found to be useful in recognizing the impact of industry on ecological conditions (Aliakbari Nouri et al, 2019); (Jasch, 2008); (Henri & Journeault, 2018); (Lu et al, 2018). The focus of his previous research on studying the position of accounting for a limited area was on recognizing payments related to industrial processes that could disturb ecological conditions. In this regard, most research studies the effect and measurement of area pay (Epstein, 1996); (Parker, 1997); (Jasch, 2003); (Gale, 2006); (Hye & Jafri, 2011). Whereas the focal point of natural and social accounting is in checking the future which states that there is a transparent ecological exposure, EMA has been progressively utilized and explored as a management tool to overcome industrial ecological burdens and old application applications (Qian et al, 2018) . Therefore, it has been recognized that EMA can take a meaningful position to impose impartially on operations as a substitute to lead to reduced industrial ecological impacts and thereby increase industrial area management applications (Schaltegger, 2018); (Hossain et al, 2018).

Not only is the industry's highest emphasis on EMA, the organization's area strategy (ENS) is articulated and implemented with ecological motivation (Phan et al, 2018). The ENS position reinforces the internal understanding of the organization to correct the state of the area and thereby helps reduce negative area stress. Not only that, with increasing area regulations in place, the need for sound area policies and strategies of the industry goes a long way toward protecting future developments and market image. In this case, the industrial strategy is linked to area (ecological) procedures to reduce dependence on joint energy by regulating all forms of pollution, use of recycled materials, and utilization of green materials.



Understanding the growing area of the organization cannot be successful in reaching its sustainability goals without management support. In this regard, managerial commitment (MAC) to ecological revisions means to achieve productive organizational development. In many ecological processes, organizations are subject to a difficult trade-off between monetary efficacy and increased pay. In such circumstances, MAC is needed to reinforce the organization's ecologically driven goals of financial gain. However, much research believes that the industry's effective area policy does not only hinder skills for increasing area performance (ENP) but also increases organizational economic performance (ECP).

This research aims to investigate the ties between area management accounting in realizing industrial performance. For that reason, current research is sorted out to identify the influence of area management accounting (EMA), area strategy (ENS) in pressing industry performance. Given the current concern that the problem areas in the organization will actually increase financial pay, this research is also motivated to analyze the effect of variables on area performance (ENP) and economic performance (ECP) moderated by managerial commitment (MAC) in the Home Industry in Jabodetabek.

The expected results of this research will be useful in providing support to management policies in the manufacturing industry and in helping identify industrial solutions to increase area destruction.

After the introduction and research background in chapter one, the next chapter presents a literature review and identifies the problems that occur in area management, accounting and financial performance. Next,

II. METHOD

In this research, the author's research method intends to obtain broad data from a population. The data is related to the relationship or influence between variables, namely Area Management Accounting, Area Strategy on Economic Performance and Environmental Performance moderated by Manager's Commitment. The research methodology that the author uses is quantitative research procedures with descriptive analysis.

The object of research is something that is of concern in research. The object of this research is the target in research to obtain answers and solutions to the intertwined cases. The research object is the object to be studied, analyzed and studied. In this research, the research object that was inaugurated by the author matches the case under study, namely Area Management Accounting, Area Strategy, Economic Performance, Area Performance and Manager's Commitment. There is also a research site that will be used as an object of research, namely Home Industry Actors in Jabodetabek.

In quantitative research, information analysis is an activity after information from all respondents has been collected. In carrying out information analysis, accurate and reliable information is needed which will later be used in the research attempted by the author.

Information analysis is used to digest information into data that is intended to be easier to understand and interpret. The information to be analyzed is information from research results from field research and literature. After that, the writer tries to analyze it to draw conclusions

II. RESULT AND DISCUSSION

The following is the Loading Factor generated by the structural model, where if the calculated T value is greater than the T table value, it is significant:

Table 1
Hypothesis

Hypothesis	Effect	Path tkritic	t _{count}	t _{critical}	Information
H1	EMA > ENP	0.380	7.37	±1.96	Accepted
H2	EMA > ECP	0.460	6.14	±1.96	Accepted
H3	ENS > ENP	0.450	7.25	±1.96	Accepted
H4	ENS > ECP	0.310	3.85	±1.96	Accepted
H5	EMA > MAC > ENP	-0.190	-4.89	±1.96	Accepted
H6	EMA > MAC > CP	-0.059	-1.15	±1.96	Rejected
H7	ENS > MAC > ENP	0.084	1.99	±1.96	Accepted
H8	ENS > MAC > CP	0.180	3.08	±1.96	Accepted

The table above is a hypothetical test of the statistical calculation results, with the following conclusions:



1. Significant influence of Environmental Management Accounting on environmental performance. The path coefficient between Environmental Management Accounting and Environmental Performance is 0.380 which is positive. This means that the higher the Environmental Management Accounting, the environmental performance will increase.
2. Significant influence of Environmental Management Accounting on economic performance. The path coefficient between Environmental Management Accounting and Environmental Performance is 0.460 which is positive. This means that the higher the Environmental Management Accounting, the higher the economic performance will be.
3. Significant influence of Environmental Strategy in encouraging environmental performance. The path coefficient between Environmental Strategy and Environmental Performance is 0.450 which is positive. This means that the higher the environmental strategy, the environmental performance will increase.
4. The significant influence of environmental strategy in driving economic performance. The path coefficient between Environmental Strategy and Environmental Performance is 0.310 which is positive. This means that the higher the environmental strategy, the higher the economic performance will be.
5. Management Commitment to Moderate the significant influence of Environmental Management Accounting to encourage environmental performance. The path coefficient between Environmental Management Accounting for Environmental Performance is 0.190 which is negative. This means that the higher the Environmental Management Accounting, the environmental performance will decrease if moderated by management commitment.
6. Management Commitment Cannot Moderate the Effect of Environmental Management Accounting to Improve Economic Performance. The path coefficient between Environmental Management Accounting and Environmental Performance is 0.059 which is negative. This means that the higher the Environmental Management Accounting, the lower the economic performance will be if moderated by management commitment.
7. Management Commitment to Pay Attention to the Significant Impact of Environmental Strategies to Improve Environmental Performance. The path coefficient between Environmental Management Accounting and Environmental Performance is 0.084 which is positive. This means that the higher the environmental strategy, the environmental performance will increase if moderated by management commitment.
8. Management's Commitment to Moderate the Significant Effects of Environmental Strategies to Improve Economic Performance. The path coefficient between Environmental Strategy and Environmental Performance is 0.180 which is positive. This means that the higher the environmental strategy, the higher the economic performance if moderated by management commitment. Management's Commitment to Moderate the Significant Effects of Environmental Strategies to Improve Economic Performance

IV CONCLUSION

There is a significant effect of environmental management accounting to encourage environmental performance, there is a significant influence of environmental management accounting to encourage economic performance, there is a significant influence of environmental strategy to encourage environmental performance, there is a significant influence of environmental strategy to encourage economic performance, management commitment moderates the influence Environmental Management Accounting which is significant to encourage Environmental Performance, Management Commitment Cannot Moderate the Influence of Environmental Management Accounting which encourages Economic Performance, Management Commitment to Moderate the Impact of Environmental Strategy which is significant to encourage Environmental Performance and Management Commitment to Moderate the Impact of Environmental Strategy which is significant to drive Economic Performance.

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