The Role of Green Innovation and Environmental Management Accounting (EMA) in Improving Environmental Performance

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ABSTRACT

This study is a quantitative study that aims to empirically test the influence of green process innovation, green product innovation, and environmental management accounting on environmental performance with company age and company size as control variables. The population used in this study were manufacturing sector companies participating in PROPER listed on the Indonesia Stock Exchange in 2020-2023. The sample obtained in this study was carried out using the purposive sampling method, resulting in 85 companies with a total of 229 research samples. The data used are secondary data obtained through the company's annual report and sustainability report via the IDX website or the company's own website. The data analysis techniques used include descriptive statistical analysis, panel data model testing, classical assumption testing, hypothesis testing, and multiple linear regression analysis using STATA Ver.14 as a test tool The results of the testing show that the variables of green process innovation and green product innovation have an impact on environmental performance. Meanwhile, environmental management accounting does not have an impact on environmental performance.

Keywords : Green Innovation, Green Process Innovation, Green Product Innovation, Environmental Management Accounting, Environmental Performance

Peran *Green Innovation* dan *Environmental Management Accounting* (EMA)
Dalam Meningkatkan *Environmental Performance*

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ABSTRAK

Penelitian ini merupakan penelitian kuantitatif yang memiliki tujuan untuk menguji secara empiris bagaimana pengaruh dari *green process inovation, green product innovation,* dan *environmental management accounting* terhadap *environmental performance* dengan umur perusahaan dan ukuran perusahaan sebagai variabel kontrol. Populasi yang digunakan pada penelitian ini ialah perusahaan sektor manufaktur peserta PROPER yang *listing* di Bursa Efek Indonesia pada tahun 2020-2023. Sampel yang diperoleh pada penelitian ini dilakukan dengan menggunakan metode *purposive sampling* dengan menghasilkan 85 perusahan dengan total 229 sampel penelitian. Data yang digunakan merupakan data sekunder yang didapatkan melalui *annual report* dan *sustainability report* perusahaan melalui situs web BEI atau situs web perusahaan itu sendiri. Teknik analisis data yang digunakan mencakup analisis statistik deskriptif, uji model data panel, uji asumsi klasik, uji hipotesis, serta analisis regresi linear berganda dengan menggunakan STATA Ver.14 sebagai alat uji. Hasil dari pengujian diperoleh variabel *green process innovation* dan *green product innovation* berpengaruh terhadap *environmental performance*. Sedangkan *environmental management accounting* tidak berpengaruh terhadap *environmental performance*.

Kata Kunci : *Green Innovation, Green Process Innovation, Green Product Innovation, Environmental Management Accounting, Environmental Performance*