

ABSTRAK

Skripsi dengan judul “Pengaruh Biaya Lingkungan, Ukuran Perusahaan, dan Kinerja Lingkungan Terhadap Penerapan Akuntansi Manajemen Lingkungan (Studi pada Perusahaan Pertambangan yang Terdaftar di Bursa Efek Indonesia)” ini ditulis oleh Aprilia Trianingsih, NIM. 12403173055, Fakultas Ekonomi dan Bisnis Islam, Program Studi Akuntansi Syariah, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung, Pembimbing Dyah Pravitasari, S.E., M.S.A.

Kerusakan lingkungan telah menjadi masalah yang serius. Salah satu penyebabnya adalah aktivitas pertambangan. Padahal, perusahaan telah diwajibkan untuk bertanggung jawab atas kerusakan lingkungan yang timbul akibat aktivitasnya. Berdasarkan latar belakang tersebut, peneliti ingin mengetahui bagaimana penerapan akuntansi manajemen lingkungan pada perusahaan pertambangan ditinjau dari pengaruh biaya lingkungan, ukuran perusahaan, dan kinerja lingkungan.

Penelitian ini bertujuan untuk menganalisis: (1) Pengaruh biaya lingkungan, ukuran perusahaan, dan kinerja lingkungan terhadap penerapan akuntansi manajemen lingkungan, (2) Pengaruh biaya lingkungan terhadap penerapan akuntansi manajemen lingkungan, (3) Pengaruh ukuran perusahaan terhadap penerapan akuntansi manajemen lingkungan, dan (4) Pengaruh kinerja lingkungan terhadap penerapan akuntansi manajemen lingkungan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia.

Penelitian ini menggunakan pendekatan kuantitatif asosiatif. Jenis data yang digunakan adalah data sekunder yang pengumpulannya melalui *purposive sampling*. Sampel yang digunakan dibatasi hanya menggunakan data selama periode 2018 sampai 2022. Pengujian hipotesis menggunakan analisis regresi data panel, dan pengolahan data menggunakan perangkat lunak *Eviews v.12*.

Hasil penelitian secara simultan menunjukkan bahwa (1) biaya lingkungan, ukuran perusahaan, dan kinerja lingkungan berpengaruh positif signifikan terhadap penerapan akuntansi manajemen lingkungan. Kemudian, secara parsial (2) biaya lingkungan berpengaruh positif signifikan terhadap penerapan akuntansi manajemen lingkungan, (3) ukuran perusahaan berpengaruh positif tidak signifikan terhadap penerapan akuntansi manajemen lingkungan, dan (4) kinerja lingkungan berpengaruh positif signifikan terhadap penerapan akuntansi manajemen lingkungan.

Kata Kunci: Biaya Lingkungan, Ukuran Perusahaan, Kinerja Lingkungan, Akuntansi Manajemen Lingkungan (AML).

ABSTRACT

Thesis with the title "The Influence of Environmental Costs, Company Size, and Environmental Performance on the Implementation of Environmental Management Accounting (Study of Mining Companies Listed on the Indonesian Stock Exchange), was written by Aprilia Trianingsih, Register Number 12403173055, Faculty of Islamic Economics And Business, Department of Islamic Accounting, State Islamic University of Sayyid Ali Rahmatullah Tulungagung, Advisor Dyah Pravitasari, S.E., M.S.A.

Environmental damage has become a serious problem. One of the causes is mining activities. In fact, companies are required to be responsible for environmental damage arising from their activities. Based on this background, researchers want to know how environmental management accounting is implemented in mining companies in terms of the influence of environmental costs, company size and environmental performance.

The purpose of this research is to analyze: (1) The influence of environmental costs, company size, and environmental performance on the application of environmental management accounting, (2) The influence of environmental costs on the application of environmental management accounting, (3) The influence of company size on the application of environmental management accounting, and (4) The influence of environmental performance on the implementation of environmental management accounting in mining companies listed on the Indonesia Stock Exchange.

This research uses an associative quantitative approach. The type of data used is secondary data which was collected through purposive sampling. The sample used is limited to only using data for the period 2018 to 2022. Hypothesis testing uses panel data regression analysis, and data processing uses Eviews v.12 software.

The research results simultaneously show that (1) environmental costs, company size, and environmental performance has a significant positive effect on the implementation of environmental management accounting. Then, partially (2) environmental costs have a significant positive effect on the application of environmental management accounting, (3) company size has a positive and insignificant effect on the application of environmental management accounting, and (4) environmental performance has a significant positive effect on the application of environmental management accounting.

Keywords: Environmental Costs, Company Size, Environmental Performance, Environmental Management Accounting (EMA).