

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh strategi lingkungan, *institutional pressure* dan *top management commitment* terhadap kinerja lingkungan dimediasi oleh *environmental management accounting*. Penelitian ini menggunakan metode survei. Kuesioner dibagikan pada responden yang terdiri dari manajer umum, manajer keuangan dan manajer *Health, Safety, Environment* (HSE). Teknik analisis data menggunakan SEM PLS. Hasil penelitian ini membuktikan bahwa terdapat pengaruh langsung strategi lingkungan, *institutional pressure* dan *top management commitment* terhadap kinerja lingkungan, Terdapat peran mediasi *environmental management accounting* terhadap pengaruh strategi lingkungan, *institutional pressure* dan *top management commitment* terhadap kinerja lingkungan. Hasil penelitian ini mengindikasikan bahwa manajer perusahaan pertambangan menyadari pentingnya *environmental management accounting* sebagai akuntansi pengelolaan lingkungan yang dapat menjadi pendorong pengaruh strategi lingkungan, *institutional pressure* dan *top management commitment* terhadap kinerja lingkungan. Implikasi dari hasil penelitian ini memberikan masukan bagi manajer perusahaan pentingnya menerapkan *Environmental Management Accounting* untuk mendorong kinerja lingkungan perusahaan yang lebih baik.

Kata kunci : strategi lingkungan, *institutional pressure* dan *top management commitment*, *environmental management accounting*, kinerja lingkungan.

ABSTRACT

This study aims to examine the effect of environmental strategy, institutional pressure and top management commitment on environmental performance mediated by environmental management accounting. This research uses survey method. Questionnaires were distributed to respondents consisting of general managers, financial managers and Health, Safety, Environment (HSE) managers. Data analysis techniques using SEM PLS. The results of this study prove that there is a direct influence of environmental strategy, institutional pressure and top management commitment on environmental performance. There is a role of environmental management accounting mediation on the influence of environmental strategy, institutional pressure and top management commitment on environmental performance. The results of this study indicate that mining company managers recognize the importance of environmental management accounting as an environmental management accounting that can be a driver of the influence of environmental strategies, institutional pressure and top management commitment on environmental performance. The implication of the results of this study is for company managers on the importance of implementing environmental management accounting to encourage a better corporate environmental performance.

Keywords: environmental strategy, institutional pressure, top management commitment, environmental management accounting, environmental performance.