

ABSTRAK

Penelitian ini bertujuan untuk mengetahui beberapa faktor yang mempengaruhi *Environmental Performance* dengan mengumpulkan, mengintegrasikan, dan menganalisis kembali penelitian terdahulu yang meneliti topik yang sama. Penelitian ini menguji hubungan antara *Environmental Performance* dengan *Environmental Management Accounting* (EMA), *Top Management Commitment* (TMC), dan *Stakeholder Pressure* (SP). Metode yang digunakan dalam penelitian ini yaitu meta analisis yang dikembangkan oleh Hunter (1982). Sampel yang digunakan sebanyak 23 artikel yang terpublikasi baik di Indonesia maupun Internasional dengan rentang waktu 2008-2020. Penelitian ini menggunakan bantuan software CMA Version 3 dan Jamovi 1.6.2.1 dalam menganalisis data. Hasil penelitian menunjukkan bahwa dengan *Environmental Management Accounting* (EMA), *Top Management Commitment* (TMC), dan *Stakeholder Pressure* (SP) berpengaruh secara positif dan signifikan terhadap *Environmental Performance*.

Kata Kunci: *Environmental Performance*, meta analisis, *Environmental Mangement Accounting*, *Top Management Commitment*, *Stakeholder Pressure*

ABSTRACT

This study aims to determine the factors affecting Environmental Performance by collecting, integrating, and re-analyzing prior studies that examined the same topic. This study examines the relationships among Environmental Performance as dependen variable and Environmental Management Accounting (EMA), Top Management Commitment (TMC), and Stakeholder Pressure (SP) as independent variables. The method that is used in this study is meta-analysis developed by Hunter (1982). The samples are 23 articles published in Indonesia and foreign countries from 2008-2020. This study used CMA version3 and Jamovi 1.6.2.1 softwares to analyze the data. The result of this study indicates that Environmental Management Accounting (EMA), Top Management Commitment (TMC), and Stakeholder Pressure (SP) have positive and significant effect to environmental performance.

Keyword: *Environmental Performance, Meta-analysis, Environmental Mangement Accounting, Top Management Commitment, Stakeholder Pressure*