

ABSTRAK

Penelitian ini bertujuan untuk mengidentifikasi dan menganalisis pengaruh tipologi strategi dan *environmental management accounting* terhadap *future performance* yang dimediasi oleh inovasi. Variabel-variabel yang digunakan adalah tipologi strategi (perusahaan *prospector* dan *defender*), *environmental management accounting*, *future performance*, dan inovasi. Penelitian ini menggunakan data sekunder berupa laporan tahunan perusahaan sektor manufaktur yang terdaftar di BEI untuk menguji hipotesis yang ada dan dianalisis menggunakan *path analysis* dengan bantuan aplikasi SPSS 20. Sebanyak 122 perusahaan dijadikan sampel dalam penelitian ini. Hasil dari penelitian ini menunjukkan bahwa tipologi strategi berpengaruh negatif terhadap inovasi dan *future performance*, *environmental management accounting* tidak berpengaruh terhadap inovasi dan *future performance*, serta inovasi berpengaruh terhadap *future performance*.

Kata Kunci: Tipologi Strategi, *Environmental Management Accounting*, Inovasi, *Future Performance*

ABSTRACT

This research aims to identify and analyze the influence of strategy typology and environmental management accounting on future performance which is mediated by innovation. Variables used in this study were strategy typology (prospectors and defenders organizations), environmental management accounting, future performance, and innovation. This research was using the secondary data such as annual report from manufacturer companies which listed in BEI to test the hypotheses and analyzed using path analysis and use SPSS 2.0 as a tool. The sample of this study was 122 companies. The results shows that there is negative relationship between strategy typology to innovation and future performance, environmental management accounting do not affects innovation and future performance, and also innovation affects future performance.

Keywords: Strategy Typology, Environmental Management Accounting, Innovation, Future Performance