

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Environmental Management Accounting* (EMA) terhadap *firm performance* dengan *green innovation* sebagai variabel intervening. Variabel-variabel yang digunakan adalah *environmental management accounting*, *firm performance*, *green product innovation*, dan *green process innovation*. Data yang digunakan adalah data sekunder dan sampel yang digunakan adalah 107 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2012 hingga 2016 dan telah memenuhi kriteria yang ditentukan. Data yang dikumpulkan dianalisis menggunakan alat bantu software SPSS versi 20 dengan metode analisis jalur regresi linier berganda dan Uji Sobel. Secara keseluruhan, dalam penelitian ini membuktikan bahwa *green product* dan *green process innovation* mampu memediasi hubungan EMA terhadap *firm performance*.

Kata kunci: *Environmental Management Accounting*, *firm performance*, *green product innovation*, *green process innovation*.

ABSTRACT

This study aims to determine the effect of Environmental Management Accounting (EMA) to firm performance with green innovation as an intervening variable. The variables used are environmental management accounting, firm performance, green product innovation, and green process innovation. The data used are secondary data and samples used are 107 manufacturing companies listed on the Indonesia Stock Exchange period 2012 to 2016 and have met the criteria specified. The data collected were analyzed using SPSS version 20 software tool with multiple linier regression method and Sobel test. Overall, in this study proves that green product and green process innovation is able to mediate EMA relationship to firm performance.

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