

Environmental Accounting, Environmental Cost and Environmental Performance to Influence Green Competitive Advantage at PT. Berau Coal

Sayugo Adi Purwanto^{1*}, Siti Munawaroh², Djupiansyah Ganie³

- 1 Universitas Muhamadiyah Berau, Indonesia, Email : sayugoadi@gmail.com
2 Universitas Muhamadiyah Berau, Indonesia, Email : siti010890@gmail.com
3 Universitas Muhamadiyah Berau, Indonesia, Email : djupiansyahganie@gmail.com

Abstract: A company in operate his efforts Of course have objective, Wrong the only one is the maximization of the company's value. But what needs to be considered is the competitive advantage to compete with other companies and maintain its position. One of them One superiority competitive a company is *green competitive advantages* . Method to see how companies implement *green competitive advantage* is with environmental accounting which also involves environmental costs . One company whose type of business is directly related to the environment is PT Berau Coal. The purpose of this study is to determine the extent to which *environmental accounting* , *environmental cost* and *environmental performance* affect *green competitive advantage* at PT Berau Coal. This study is a quantitative study. Where the person who acts as a resource person is all over employee level low And middle manager on PT Berau Coal. Analysis The data in this study used the SPSS program. Results from study in show that : (1) *Environmental accounting* And *environmental cost* partially has a significant effect on *green competitive advantage* , while environmental performance partially does not have a significant effect on *green competitive advantage* at PT Berau Coal; (2) *Environmental accounting*, *environmental cost* and *environmental performance* simultaneously have a significant effect on *green competitive advantage* at PT Berau Coal and (3) *Environmental cost* is the factor that has the most dominant effect on *green competitive advantage* at PT Berau Coal .

Keywords: Environmental, Accounting, Cost, Performace.

1. Intoduction

Every A company in operate his efforts Of course have objective. Objective main from the company is gain profit Which maximum so that his efforts can walk during Which long. But, objective Which more appropriate Actually is For maximize company values That Alone. Maximize mark company This will bring impact Good in the future. The high value of the company will be followed by a high level of prosperity for shareholders. share (Gapensi, in Sofia & Nurpleli, 2022). The more tall mark company, then it will increasingly prosper and improve the welfare of its shareholders. This is because the company's value is reflected in the company's stock price on the stock market. So that if price share company experience increase, so mark company Also will increase, and vice versa.

However, there are important things that must be done by the company before moving towards maximizing the company's value, the important thing is to have a competitive advantage . Competitive advantage is the ability obtained through the characteristics and resources of a company to have higher performance than other companies in the same industry or market (Michael Porter in Rita, 2019). When a company has a competitive advantage, then the company has the capital or strength to compete with other companies and to continue to maintain its position. Wrong One superiority competitive Which moment

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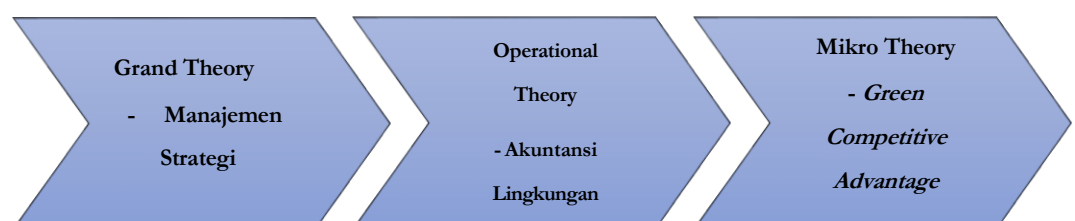
This Enough become attention is *green* competitive advantage . Green competitive advantage *emphasizes* the company's ability to manage the environment well. This is because the company's concern for the environment also become points important For assess whether company the own performance Which good or not.

There is Lots method For see How company apply superiority green competitive *advantage* , one of which is through environmental accounting. Disclosure of environmental accounting information is expected to provide information to the public regarding what activities have been carried out by the company in matter his concern to environment. So that public capable evaluate competitive advantage that has been carried out or owned by a company. In environmental accounting, of course, environmental costs are needed which are used for... interest environment. Costs the Also influential to mark company. The assumption is the more Lots cost Which has issued so the more Lots caring activities environment Which has done by company. The existence of accountancy environment and environmental costs, then it can be seen how good a company's environmental performance is. because if environmental performance by a the company that well, it will be reflected in the environmental accounting and environmental costs required by the company. This environmental performance is seen by the public as to how much a company cares about the environment. In line with Sofia & Nurleli (2022) who stated that good environmental performance reflects a good corporate environment.

One of the companies whose type of business is directly related to the environment is PT Berau Coal. PT Berau Coal is one of the largest coal mining companies in the East Kalimantan region which has won various awards in the social and environmental fields from the Indonesian Government (PT Berau Coal, 2013). Therefore That, study about *green competitive advantages* This very suitable done in PT Berau Coal. Based on description the, so writer do research with title “Environmental Accounting, Environmental Cost and Environmental Performance to Influence *Green Competitive Advantage* at PT Berau Coal” or “*Environmental Accounting, Environmental Cost and Environmental Performance to Influence Green Competitive Advantage at PT Berau Coal*”.

2. Literature Review

Base theory Which built in study This based on by theory Management Strategy and its derivatives, which are of course interrelated in one root of knowledge, are solely built to support argumentation in a way scientific in its implementation. *Grand theory* Which in get up This cannot be separated from the context of his current research, namely trying to research further about *Green Competitive Advantage* . Which is supported by several previous studies whose parent theory is Strategic Management as *Grand Theory* , then Environmental Accounting as *Operational Theory* and *Green Competitive Advantage* as the micro theory.



Picture 1. Literature review

Management Strategy

According to Taufiqurokhman (2016), strategic management is a series of activities regarding taking decision Which nature fundamental And comprehensive, And accompanied by by determination method the application Which made by leader And Also implemented by all over parties involved in a company in achieving the desired goals. Meanwhile, according to Yunus (2016), strategic management is a series of activities related to decision-making that is fundamental and comprehensive, and accompanied by the determination of how to apply it, which is made by the leadership and also implemented by all parties involved in a company in achieving the expected goals.

Accountancy Environment

1. Environmental Accounting or Accountancy Environment

According to the association term environment for management (Solihin in Ratulangi et al., 2018), the definition of environmental accounting is stated in detail that environmental accounting is an accounting process that recognizes, seeks and then reduces the negative environmental effects of implementing conventional reporting practices, separately recognizes costs and income related to the environment in conventional reporting systems, takes active steps For compile initiatives For fixeffects environment Which arising from conventional reporting practices, designing new forms of financial and nonfinancial reporting systems, information systems and control systems to better support environmentally sound management decisions. According to Damayanti And Destia in Sir, et al. (2022), objective accountancy The environment is divided into two, namely internal company management and external company (*shareholders*). In internal company management, environmental accounting or often called EMA, aims to present information for management decision-making facilities. Environmental accounting in reporting to external companies is more intended for accountability to the public, especially shareholders.

2. *Environmental Cost* or Cost Environment

Cost environment defined as costs Which happen Because existence poor environmental quality or because poor environmental quality may occur (Sulandri, et al., 2021). Environmental costs are costs incurred by companies related to environmental damage caused and protection carried out. Environmental costs include both internal costs (related to reducing production processes to reduce environmental impacts) and external costs related to repairing damage caused by waste (Susenohaji in Ratulangi et al., 2018). Reporting cost environment become important If company Serious For improve performance the environment And control cost its environment. Reporting cost environment by category provides two important results, namely: (1) the impact of environmental costs on profitability, and (2) the relative amount spent on each category. According to Ikhsan in Siregar et al. (2022), classifying environmental costs into cost categories based on the environmental cost quality model which is divided into 5 categories, including

3. Environmental Performance or Performance Environment

Environmental performance is a measurable result of an environmental management system, related to the control of its environmental aspects. Environmental performance assessment is based on environmental policy, environmental goals and environmental targets (ISO 14004, from ISO 14001 by Sturm in Purwanto, 2000). Purwanto (2000), also states that environmental performance is divided into (1) quantitative environmental performance, which is a measurable result of an environmental management system related to the control of its physical environmental aspects, (2) qualitative environmental performance, which is a measurable result of things related to the size of non-physical assets, such as procedures, innovation processes, motivation and work spirit experienced by human actors in realizing the organization's environmental policy, goals and targets. According to Suratno et al. in Tjahjono (2013), corporate environmental performance is *the company's performance in creating a good environment. (green)*. Evaluation performance environment measured with evaluation ranking PROPER which is conducted by Ministry Environment Life. Objective from evaluation that is to improve company performance in environmental conservation. Meanwhile, according to Suratno and Mutmainah in Haholongan (2016), environmental performance is a mechanism for

companies to voluntarily integrate environmental concerns into their operations and interactions with stakeholders, which exceeds the organization's legal responsibilities.

3. Method

The location of this research is in Berau Regency, especially at PT Berau Coal. The selection of this company is based on suitability Topic Which selected, which outline is about environment And *green competitive advantages*. PT Berau coal is the largest coal mining company in Berau Regency. Its business is engaged in the field of rock coal This close the relation with environment, so that PT Berau coal very suitable as a research location.

This type of research is quantitative research. According to Mulyadi (2011), quantitative research is a research approach that represents positivism. In this study, the approach used by the author is a quantitative approach. According to Musianto (2022), a quantitative approach is an approach in which research proposals, processes, hypotheses, going to the field, data analysis and data conclusions up to the writing use aspect measurement, calculation, formula And certainty of numerical data.

The respondents in this study were all low-level employees and middle managers working at PT Berau Coal. The data collection technique used in this study was an interview using a questionnaire which was used as a measure or standard for questions to be asked to the informant. According to Priadana and Sunarsi (2021), interviews is a ask answer in a way look at advance Which implemented by interviewer with person Which interviewed For to obtain information Which needed, whereas a questionnaire is a data collection technique by sending a list of questions to Respondent For filled. Where Which act as source person are all low-level employees and middle managers at PT Berau Coal. The researcher is fully involved in collecting the required data. The results of this interview are called primary data, which is data obtained directly.

Study This focuses on the data that obtained during interviews with sources. According to Priadana and Sunarsih (2021), the stages that must be passed in processing data are:

- a. Collection Data, On stages This, We gather data Which needed.
- b. Editing (editing), What is meant by editing in data analysis is the activity of checking the completeness and clarity of filling in the data collection instrument, such as the list of questions that have been returned by respondents.
- c. Encoding (coding), Coding in research is the process of identification and clarification by providing symbols in the form of number on every answer Respondent based on variable Which researched.
- d. Tabulation, At this stage we do data entry, arrange and calculate the data that has been coded into a table. The data analysis technique in this study is by using the help of the *Statistical program Package for Social Science* (SPSS). Equality regression linear multiple used in study This For evaluate so far where *environmental variables accounting*, *environmental cost* variables and *environmental performance variables* have an influence on *green competitive advantage*.

4. Results and Discussion

Analysis Assumptions Classic

Data analysis in this study used multiple linear regression equations, the aim was to see the extent of the influence of *environmental accounting variables*, *environmental cost* and *environmental performance* against *green competitive advantage*. The results of the tests carried out are as follows:

Table 1. Results Output SPSS: *Coefficients^a*

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0.100	0.470		0.214	0.831
ENVIRONMENTAL ACCOUNTING	-0.148	0.070	-0.127	-2,117	0.037
ENVIRONMENTAL COST	1,052	0.078	0.814	13,549	0,000
ENVIRONMENTAL PERFORMANCE	0.037	0.069	0.032	0.536	0.593

a. Dependent Variable : GREEN COMPETITIVE ADVANTAGE

Source data : Output SPSS, 2022

Based on results analysis regression on table 1., so can made equality multiple linear with the following model:

$$Y = 0.100 - 1,148X_1 + 1,052X_2 + 0.037X_3$$

From equality the can can interpreted as following :

- The constant value of 0.100 can be interpreted that in conditions where there is no influence from the *environmental accounting* , *environmental cost* and *environmental performance* variables , the *green competitive advantage* at PT Berau Coal will increase or decrease with a coefficient of 0.100 units.
- Environmental accounting* variable has a negative influence on the *green competitive advantage* variable at PT Berau Coal with a coefficient of 0.148. This is means if *environmental accounting* increase 1 unit, so mark *green competitive advantage* will decrease by 0.148 units. Likewise, vice versa if there is a decline in *environmental accounting* at PT Berau Coal.
- Environmental cost* variable has a positive influence on the *green competitive variable advantages* on PT Berau coal with coefficient as big as 1,052. Matter This means that if *environmental costs* increase by 1 unit, then the value of *green competitive advantage* Also will increase as big as 1,052 unit. Thus also on the contrary if there is a reduction in *environmental costs* at PT Berau Coal.
- Environmental performance* variable has a positive influence on the *green competitive advantage* variable at PT Berau Coal with a coefficient of 0.037. This means that if *environmental performance* increases by 1 unit, the *green competitive advantage value* will increase. *competitive advantages* Also will increase as big as 1,052 unit. Thus and vice versa if there is a decrease in *environmental performance* in PT Berau Coal. Based on the results of the regression analysis above, it can be concluded that the *environmental cost variable* is the variable that has the most dominant influence on *green competitive advantage* at PT Berau Coal. This is because the value of the regression coefficientis Which most big compared to with mark coefficient regression from other variables, which is 1.052.

Coefficient Determination

Analysis furthermore done For know how much big ability *environmental accounting* variables , *environmental cost* and *environmental performance* in explaining the *green competitive advantage* variable at OT Berau Coal. The results of the determination coefficient analysis or R Square are as follows:

Table 2. Results Output SPSS: *Model Summary*

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.811 ^a	0.657	0.647	0.31789

a. Predictors: (Constant), ENVIRONMENTAL ACCOUNTING, ENVIRONMENTAL COST, ENVIRONMENTAL PERFORMANCE

Source data : Output SPSS, 2022

Based on the results of the analysis in Table 2., shows that the value of the coefficient of determination or R Square in this study is 0.657. This value indicates that the variables of *environmental accounting*, *environmental cost* and *environmental performance* are able to explain *green competitive advantage* at PT Berau Coal by 65.7%. While the remaining 34.3% is explained by other factors besides the variables used in this study. The coefficient of determination value of 0.657 is included in the good or strong category.

Test Partial

This partial test or t-test is used to determine the level of significance of the influence of each variable *environmental accounting*, *environmental cost* And *environmental performance* towards *green competitive advantage* at PT Berau Coal. The following are the results of the analysis of the partial test or t-test:

Table 3. Results Test t: *Coefficients*^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.100	0.470		0.214	0.831
	ENVIRONMENTAL ACCOUNTING	-0.148	0.070	-0.127	-2,117	0.037
	ENVIRONMENTAL COST	1,052	0.078	0.814	13,549	0,000
	ENVIRONMENTAL PERFORMANCE	0.037	0.069	0.032	0.536	0.593
a. Dependent Variable : GREEN COMPETITIVE ADVANTAGE						

Source data : Output SPSS, 2022

Results test partial or test t on Table 3. furthermore done study each independent variable against the dependent variable with its criteria:

- Hey : $\beta \neq 0$ (It means There is influence Which significant independent variable to dependent variable)
- Ha : $\beta = 0$ (meaning there is no significant influence of the independent variable on dependent variable)

Conclusion testing :

- Hey accepted if: $t\text{-count} > t\text{-table}$ or $t\text{-count} < -t\text{-table}$
- Hey rejected if: $-t\text{-table} \leq t\text{-count} \leq t\text{-table}$

Based on criteria And testing on Table 3, so can known that :

- Influence *Environmental Accounting* against *Green Competitive Advantage*, The t-table value = 1.985 ($\alpha = 0.05/2$; $df = 100 - 1 - 3 = 96$) and the t-count value = -2.117. With thus can determined that: $t\text{-count} < -t\text{-table}$ or $-2,117 < -1,985$ then H_0 is accepted. This means *environmental accounting* influential significant towards *green competitive advantage* at PT Berau Coal.
- Influence *Environmental Cost* to *Green Competitive Advantage*, The t-table value = 1.985 and the t-count value = 13.549, it can be determined that: $t\text{-count} > t\text{-table}$ or $13.549 > 1.985$ then H_0 is accepted. This means that environmental cost has a significant effect on *green competitive advantage* at PT Berau Coal.
- Influence *Environmental Performance* to *Green Competitive Advantage*, Mark t-table = 1,985 And mark t-count = 0.536, can determined that : $t\text{-count} \leq t\text{-table}$ or $0.536 \leq 1.985$ then H_0 is rejected. This means that environmental performance does not have a significant effect on *green competitive advantage* at PT Berau Coal.

Test Simultan

The next analysis is simultaneous test or F test used to determine the significance of the influence of *environmental accounting variables*, *environmental cost* and *environmental performance* on *green competitive advantage* at PT Berau Coal simultaneously. The following are the results of the simultaneous test analysis or F test:

Table 4. Results Test F : ANOVA ^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18,615	3	6,205	61,404	,000 ^b
	Residual	9,701	96	0.101		
	Total	28,317	99			
a. Dependent Variables: GREEN COMPETITIVE ADVANTAGE						
Predictors: (Constant), ENVIRONMENTAL ACCOUNTING, ENVIRONMENTAL COST, ENVIRONMENTAL PERFORMANCE						

Source data : Output SPSS, 2022

Based on the SPSS output results in Table 4., it shows that the Fcount value = 61.404, while F-table = 2.70 ($\alpha = 0.05/2$; $df_1 = 4 - 1 = 3$ and $df_2 = 100 - 1 - 3 = 96$). Furthermore, testing is carried out with the following criteria:

- Hey $\beta_1 \neq \beta_2 \neq \beta_3 \neq 0$ (It means There is influence Which significant variable independent together on the dependent variable)
- Ha : $\beta_1 = \beta_2 = \beta_3 = 0$ (means no) there is influence Which significant independent variables together with the dependent variable)

Conclusion testing :

- Hey accepted if: F-count > F- table
- Hey rejected If: F-count < F- table

With thus can determined that: F-count > F-table or $61,404 > 2.70$, then Ho is accepted. This means that together *the environmental accounting variables*, *environmental cost* and *environmental performance* has a significant impact towards *green competitive advantage* at PT Berau Coal.

5. Discussion

Based on the test results and discussion, then The conclusions obtained from this study

1. Influence *Environmental Accounting* in a way Partial

The regression coefficient value for the *environmental accounting variable* is 0.148 with a negative sign (-). This means that between *environmental accounting* and *green competitive advantages* own connection Which No one way, Where if *environmental accounting* at PT Berau Coal increases, *the green competitive advantage* at PT Berau Coal actually decreases. The results of the t-test show a significant value of *environmental accounting* of 0.037, where this significant value is smaller than the probability value (0.05). The t-count value obtained is -2.117, whereas mark t-table that is 1,985. Mark t-count Which more small from mark t-table and significant value less than 0.05, indicating that *environmental accounting variables* partially have a significant influence on *green competitive advantage* at PT Berau Coal.

2. Influence *Environmental Cost* in a way Partial

The regression coefficient value for the *environmental cost variable* is 1.052 with a positive sign (+). This means that *environmental costs* and *green competitive advantage* have a unidirectional relationship, where if *the environmental cost* at PT Berau Coal increases, *the green competitive advantage* at PT Berau Coal will also increase. Test results t show mark *environmental significance cost* of 0,000, Where This significant value is smaller than the probability value (0.05). The t-count value obtained is 13.549 and the t-table value is 1.985. The t-count value is greater than the t-table value and the significant value is smaller than 0.05, indicating that the *environmental cost variable* significantly partial own influence significant against *green competitive advantage* at PT Berau Coal.

3. Influence *Environmental Performance* Partially

The regression coefficient value for the *environmental performance variable* is 0.037 with a positive sign (+). This means that *environmental performance* and *green competitive advantage* have a unidirectional relationship, where if *environmental performance* at PT Berau Coal increases, it will have an impact on increasing *green competitive advantage* at PT Berau Coal. The t-test results show a significant value of *environmental performance* of 0.593, where this significant value is greater than the probability value (0.05). The t-count value obtained is 0.536 and the t-table value is 1.985. The t-count value is smaller than the t-table value and mark significant Which more big from 0.05, show that The *environmental performance* variable partially does not have a significant influence on *green competitive advantage* at PT Berau Coal.

4. Influence *Environmental Accounting*, *Environmental Cost* and *Environmental Performance* in a way Simultan

The results of the F test show a significant value for the *environmental accounting variable*, *environmental cost* And *environmental performance* of 0,000, mark significant This smaller than the probability value (0.05). The F-calculation value obtained is 61.404, while the F-table value = 2.70. The F-calculation value which is greater than the F-table value and the significant value which is smaller than 0.05 indicates that *environmental accounting*, *environmental cost* and *environmental performance* simultaneously have a significant influence on *green competitive advantage* at PT Berau Coal.

6. Conclusion and Suggestions

1. Conclusion

Based on results description on, can withdrawn conclusion :

- Environmental accounting* And *environmental cost* in a way partial influential significant to *green competitive advantages* , temporary That *environmental performance* partially does not have a significant effect on *green competitive advantage* at PT Berau Coal.
- Environmental accounting*, *environmental costs* and *environmental performance* simultaneously own influence Which significant to *green competitive advantages* at PT Berau Coal.
- Environmental cost* is factor Which have influence most dominant to *green competitive advantages* on PT Berau Coal.

2. Suggestion

Based on the results of the research that has been carried out, the researcher suggests that PT Berau Coal make further improvements so that the results of this research can be used as a reference. material in make policy Which related with the environment, especially for *environmental accounting* and *environmental costs* in order to further increase the company's competitive advantage in the environmental sector, considering that the business sector run by PT Berau Coal is closely related to the environment.

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