

ABSTRAK

NURUL KURNIA. 2025. *Pengaruh Penerapan Akuntansi Manajemen Lingkungan Dan Strategi Bisnis Terhadap Kinerja Perusahaan Pada PT SGN MKSO Unit Kebun Takalar*. Skripsi. Jurusan Akuntansi. Fakultas Ekonomi Dan Bisnis. Universitas Muhammadiyah Makassar. Dibimbing oleh: Ramly and Muhammad khaedar sahib.

Penelitian ini bertujuan untuk mengetahui Pengaruh Penerapan Akuntansi Manajemen Lingkungan Dan Strategi Bisnis Terhadap Kinerja Perusahaan PaPT SGN MKSO Unit Kebun Takalar. Penelitian ini menggunakan metode kuantitatif dengan pendekatan asosiatif. Data dikumpulkan melalui penyebaran kuesioner kepada 40 pegawai PT SGN MKSO Unit Kebun Takalar dan dilakukan analisis menggunakan SPSS (*Statistical Package For The Social Science*) versi 26 melalui uji validitas, realibilitas, normalitas, multikolinearitas, heterokedastisitas, regresi linear berganda, uji t, uji F, dan koefisien determinasi (R^2). Hasil menunjukkan bahwa penerapan akuntansi manajemen lingkungan dan strategi bisnis berpengaruh positif dan signifikan baik secara parsial maupun simultan terhadap kinerja perusahaan. Hal ini menunjukkan bahwa semakin besar tanggungjawab perusahaan terhadap lingkungan, semakin besar pula dampak positifnya terhadap kinerja perusahaan, serta penerapan strategi bisnis secara efektif dan efisien dapat meningkatkan kinerja perusahaan.

Kata Kunci: *Akuntansi Manajemen lingkungan, Strategi Bisnis, Kinerja Perusahaan*

ABSTRACT

NURUL KURNIA. 2025. *The Influence of Environmental Management Accounting and Business Strategy on Company Performance at PT SGN MKSO Unit Kebun Takalar*. Thesis. Departement of Accounting. Faculty of Economics and Bussiness. University of Muhammadiyah Makassar. Supervised by: Ramly and Muhammad Khaedar Sahib.

This study aims to determine the influence of the implementation of Environmental Management Accounting and Business Strategy on Company Performance at PT SGN MKSO Takalar Estate Unit. This research uses a quantitative method with an associative approach. Data were collected through the distribution of questionnaires to 40 employees of PT SGN MKSO Takalar Estate Unit and analyzed using SPSS (Statistical Package for the Social Sciences) version 26 through validity tests, reliability tests, normality tests, multicollinearity tests, heteroscedasticity tests, multiple linear regression, t-tests, F-tests, and the coefficient of determination (R^2). The results show that the implementation of environmental management accounting and business strategy has a positive and significant effect, both partially and simultaneously, on company performance. This indicates that the greater the company's responsibility toward the environment, the greater the positive impact on its performance, and that the effective and efficient implementation of business strategies can enhance company performance.

Keywords: Environmental Management Accounting, Business Strategy, Company Performance