

ABSTRAK

MUHAMMAD AYYUB ARFANG. 2026. Pengaruh Akuntansi Manajemen Lingkungan Terhadap Kinerja Perusahaan Melalui Inovasi Produk di PT. Berkah Wakaf Indonesia. Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Ismail Badollahi dan Sahrullah

Penelitian ini bertujuan untuk menganalisis pengaruh akuntansi manajemen lingkungan terhadap kinerja perusahaan melalui inovasi produk di PT. Berkah Wakaf Indonesia. Penelitian ini menggunakan pendekatan kuantitatif dengan teknik purposive sampling serta analisis Structural Equation Modelling Berbasis Partial Least Square (SEM-PLS) terhadap data yang diperoleh melalui penyebaran kuesioner kepada karyawan perusahaan yang menjadi sampel penelitian. Hasil penelitian menunjukkan bahwa akuntansi manajemen lingkungan berpengaruh positif dan signifikan. Namun, akuntansi manajemen lingkungan tidak berpengaruh positif dan signifikan terhadap kinerja perusahaan. Selain itu, inovasi produk juga tidak berpengaruh positif dan signifikan terhadap kinerja perusahaan serta tidak mampu memediasi pengaruh akuntansi manajemen lingkungan terhadap kinerja perusahaan. Hal ini menunjukkan bahwa penerapan akuntansi manajemen lingkungan yang dilakukan perusahaan belum mampu memberikan dampak langsung terhadap peningkatan kinerja perusahaan belum mampu memberikan kontribusi terhadap peningkatan kinerja perusahaan secara optimal. Dengan demikian penerapan akuntansi manajemen lingkungan dan inovasi produk masih memerlukan pengelolaan yang lebih efektif agar mampu mendukung peningkatan kinerja perusahaan secara berkelanjutan.

Kata kunci : Akuntansi Manajemen Lingkungan, Kinerja Perusahaan, Inovasi Produk, PT. Berkah Wakaf Indonesia

ABSTRACT

MUHAMMAD AYYUB ARFANG. 2026. *The Influence of Environmental Management Accounting on Company Performance Through Product Innovation at PT. Berkah Wakaf Indonesia. Undergraduate Thesis. Accounting Departement, Faculty of Economics and Business, Universitas Muhammadiyah Makassar. Supervised by Dr. Ismail Badollahi and Sahrullah*

This study aims to analyze the influence of environmental management accounting on company performance through product innovation at PT. Berkah Wakaf Indonesia. This study used a quantitative approach with purposive sampling technique and Structural Equation Modeling based on Partial Least Square (SEM-PLS) analysis on data obtained through questionnaires distributed to company employees who became the research sample. The results of the study indicate that environmental management accounting has a positive and significant effect on product innovation. However, environmental management accounting does not have a positive and significant effect on company performance. In addition, product innovation also does not have a positive and significant effect on company performance and is unable to mediate the influence of environmental management accounting on company performance. This indicates that the implementation of environmental management accounting carried out by the company has not been able to provide a direct impact on improving company performance. The product innovations implemented have also not fully contributed to improving company performance optimally. Therefore, the implementation of environmental management accounting and product innovation still requires more effective management in order to support sustainable improvement in company performance.

Keywords: *Environmental Management Accounting, Company Performance, Product Innovation, PT. Berkah Wakaf Indonesia*