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## The Effect of Environmental Management Accounting and Control System Integration on Sustainability Orientation Through Sectoral Green Economy Mediation

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### Abstract

The orientation of sustainability within the scope of the company refers to the company's efforts to create long-term value by taking into account the social, environmental and economic impacts of the company's business activities. To achieve the goals of organizational development, companies must carry out effective environmental management. Company activities that are inseparable from natural resources must pay attention to the condition of the surrounding environment so as not to cause damage to the environment. The purpose of this study is to analyze how far the influence of environmental management accounting factors and the integration of control systems on the company's sustainability orientation. Then in this study will also analyze the effect of sectoral green economy as a mediating factor. The use of green economy sectoral factors aims to create an economy that also focuses on environmental protection. The research method used is a quantitative research method. The number of samples used in this study were 512 respondents. Respondents who were sampled were managers and employees of state-owned, mining & plantation companies in Indonesia. The sampling technique used was purposive sampling technique. Then the data were analyzed using SmartPLS software. From the results of the research above, it can be concluded that the environmental management accounting and control system integration variables have a significant effect on sectoral green economy and sustainability orientation. Then the sectoral green economy is also capable of being a good mediating factor in bridging the influence of environmental management accounting and control system integration on sustainability orientation.

**Keywords:** Environmental Management Accounting, Control System Integration, Sectoral Green Economy, Sustainability Orientation

### INTRODUCTION

The orientation of sustainability within the scope of the company refers to the company's efforts to create long-term value by taking into account the social, environmental and economic impacts of the company's business activities (Baumgartner & Rauter, 2017). This involves identifying risks and opportunities in various aspects of operations, including supply chain, energy, waste and resource use. In implementing a sustainable orientation, companies must adopt a holistic and sustainable approach to the company's business activities. This includes integrating sustainability principles into business strategy, policies and operational practices. Companies must prioritize transparency and accountability in managing the social and environmental impacts of the company's business. A sustainability orientation can also help companies manage long-term risks and create long-term value by taking into account social and environmental impacts (Flammer & Bansal, 2017). Companies can also gain additional benefits, such as increasing the company's credibility and reputation, and increasing employee satisfaction and engagement.

To achieve the goal of a sustainability orientation, companies must carry out effective

environmental management (Wu, 2017; Scarpellini et al., 2020). This includes measuring, monitoring and reporting the environmental impact of the company's business activities and developing strategies to reduce these impacts. The environmental management system requires environmental information support as a basis for making decisions related to the environment (Doorasamy & Garbharran, 2015). However, in this case the traditional management accounting system cannot provide the necessary environmental information for environmental decision-making. Functional classification of costs (direct material costs, direct labor costs and overhead costs) causes costs related to the environment to tend to be included and hidden in overhead costs so that managers find it difficult to find and control them (Dascalu et al., 2010; Xiaomi, 2004).

Therefore, environmental management accounting exists to overcome the limitations of traditional management accounting by bringing out environmental aspects in the company's management accounting system. Kumalawati et al. (2023) environmental management accounting considers environmental aspects in planning, controlling, measuring performance, and reporting. In performance measurement, environmental management accounting can assist management in determining environmental performance indicators, such as energy use, greenhouse gas emissions, waste and measuring company progress in achieving company environmental goals (Latan et al., 2018; Rounaghi, 2019). Meanwhile, in reporting, environmental management accounting can assist companies in conveying more detailed information about the environmental impact of the company's business activities to stakeholders such as regulators, customers, investors and the general public (Chen et al., 2020).

Then, implementing the integration of control systems within the company also has a positive effect on achieving the goals of the company's sustainability orientation. Integration of control systems within the company is very important to ensure that the company's business activities run effectively and efficiently. Wijethilake (2017) the company's control system includes processes and procedures designed to ensure that company goals are achieved in a way that meets ethical and legal standards. Integrating environmental control systems into the company's business operations, companies can minimize environmental risks, meet sustainable environmental standards and achieve corporate sustainability orientation goals in ways that meet ethical and legal standards. By paying attention to environmental aspects in company activities and with increasing environmental damage, ecological/environmental aspects are becoming an important concern. Yasa (2010) economic development will develop rapidly by embracing a sectoral green economy. This sectoral green economy is oriented towards the relationship between natural ecosystems and human resources. The sectoral green economy does not rely on fossil fuels. The existence of a sectoral green economy is useful for minimizing the impact of human economic activities on climate change and global warming (Putthiwani, 2016). This sectoral green economy will affect the company's long-term sustainability and environmental conditions.

The purpose of this study is to analyze how far the environmental management accounting and control system integration factors influence the company's sustainability orientation. Then in this study will also analyze the effect of sectoral green economy as a mediating factor that will bridge the influence of independent variables (environmental management accounting and control system integration) on the dependent variable (sustainability orientation). The use of green economy sectoral factors aims to create an economy that also focuses on environmental protection (Borel-Saladin & Turok, 2013). Company activities that are inseparable from natural resources must pay attention to the condition of the surrounding environment so as not to cause damage to the environment. In particular, this sectoral green economy aims to transform the economic system towards an economy that produces less greenhouse gases while

maintaining high economic growth.

## **LITERATURE REVIEW AND HYPOTHESIS**

### **Environmental Management Accounting**

Environmental management accounting (EMA) is an accounting system that calculates and manages environmental costs and benefits from a company's business activities (Latan et al., 2018). Environmental management accounting aims to help companies measure, monitor and manage the environmental impact of the company's business activities effectively. Then, environmental management accounting, environmental costs and benefits are calculated as part of the wider business costs and benefits (Rounaghi, 2019). This includes costs and benefits related to natural resource use, pollution, emissions, waste management and environmental conservation efforts. Burritt et al. (2019) by using environmental management accounting, companies can identify and reduce unnecessary environmental costs and increase the efficiency of natural resource use. Environmental management accounting can also help companies to comply with applicable environmental regulatory requirements.

Agustia et al. (2019) environmental management accounting encourages companies to use more environmentally friendly technologies and minimizes the waste they produce. In the context of sectoral green economy development, environmental management accounting can also help companies identify new sustainable business opportunities and develop environmentally friendly products or services. Therefore, it is hoped that it can increase the competitiveness of companies in facing global competition and expanding a wider market (Sari, 2021). The application of environmental management accounting can make a positive contribution to sectoral green economy development by increasing the efficiency of resource use (Gunarathne et al., 2021). Environmental management accounting also helps companies measure the environmental impact of the company's business activities, so that companies can take action to reduce these impacts and increase the efficient use of natural resources. Thus, companies can achieve sustainability goals and maintain a healthy environment for the future. By using environmental management accounting, companies can monitor the company's sustainability performance continuously and make sustainability reports transparent to stakeholders (Zsóka & Vajkai, 2018; Latan et al., 2018). Environmental management accounting plays an important role in helping companies to integrate sustainability into the company's business strategy and increase the company's awareness and responsibility towards the environment and surrounding communities.

H1a: Environmental management accounting influences sectoral green economy

H1b: Environmental management accounting influences sustainability orientation

### **Control System Integration**

Control system integration (CSI) refers to the integration of environmental control systems into a company's business operations. In the sectoral green economy context, control system integration improves environmental performance of companies in certain sectors by integrating sustainable business practices into business operations (Masuin et al., 2020). Whereas in the context of sustainability orientation, control system integration helps companies to integrate sustainability goals into the company's business strategy and ensures that the company's business activities are consistent with sustainability principles. Control system integration helps companies to measure their sustainability performance and create transparent sustainability reports and helps companies to improve company operational efficiency and reduce the environmental impact of

company business activities (Da Silva Fernandes et al., 2023). Control system integration helps companies to identify sources of emissions and waste that have the potential to damage the environment and take action to reduce these impacts and ensure that the company's business activities comply with environmental regulations related to sustainability. Ikram et al. (2019) Control system integration has a positive impact on sustainability orientation in companies by helping companies to integrate sustainability goals, improve operational efficiency and reduce the environmental impact of company activities and ensure that the activities carried out by these companies comply with environmental regulations and international standards relating to sustainability.

H2a: Control system integration affects sectoral green economy

H2b: Control system integration has an effect on sustainability orientation

### **Sectoral Green Economy**

Sectoral green economy (SGE) is a concept that involves sustainable economic development in certain sectors taking into account environmental aspects. The sectoral green economy changes the economy, which was originally only about profit and welfare, into a green economy that is more oriented towards environmental sustainability. With a green economy, it is hoped that it can overcome existing environmental problems (Dianjaya & Epira, 2020). Tasri & Karimi (2014) the greater the community's economic activity will cause an increase in environmental problems. In line with the research of Adams et al. (2019), companies that use natural resources as their main capital to get profits, these companies cannot compensate for natural damage caused by their economic activities. Companies that rely mostly on natural resources must pay attention to aspects of environmental protection and preservation so that the activities carried out by companies do not cause damage to the environment. Thus, sectoral green economy is deemed appropriate as a supporter of sustainable development (Knight, 2017).

H3: Sectoral green economy influences sustainability orientation

Furthermore, to achieve the goal of corporate sustainability orientation, environmental management accounting and control system integration are two important aspects where environmental management accounting assists companies in identifying and measuring the environmental impact of the company's operational activities, while control system integration can assist companies in controlling and monitoring these operational activities to ensure that these activities are in accordance with the objectives of the company's sustainability orientation (Gibassier & Alcouffe, 2018; Latan et al., 2018; Gunarathne et al., 2021). However, to achieve the goal of an overall sustainability orientation, these two aspects need to be integrated and applied in certain sectors. Therefore, sectoral green economy can act as a mediation in linking environmental management accounting and control system integration with sustainability orientation in certain sectors. Asiaei et al. (2022) applying environmental management accounting and control system integration in certain sectors that are integrated with the sectoral green economy concept, companies can achieve sustainability orientation objectives effectively and efficiently.

H4a: Sectoral green economy mediates the relationship between environmental management accounting and sustainability orientation

H4b: Sectoral green economy mediates the relationship between control system integration and

sustainability orientation

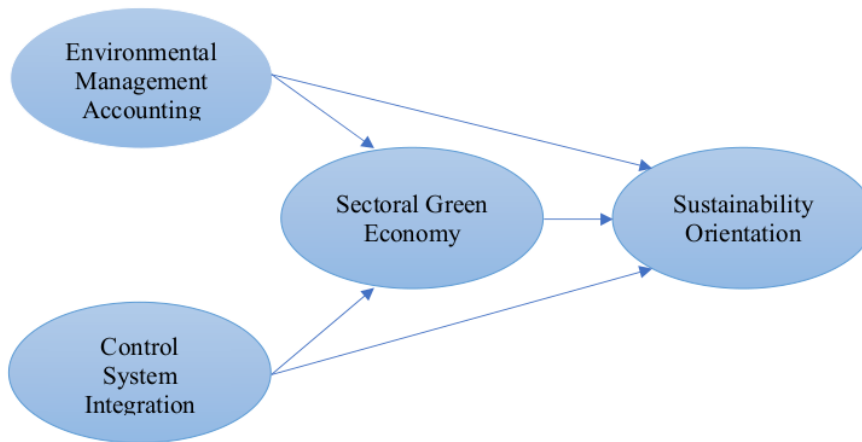


Figure 1. Theoretical Framework

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## RESEARCH METHODS

The research method used is a quantitative research method. This study uses a survey research design. The number of samples used in this study were 512 respondents. Respondents who were sampled were managers and employees of state-owned, mining & plantation companies in Indonesia. The sampling technique used was purposive sampling technique. The research instrument used was a questionnaire consisting of questions related to the independent variables, namely environmental management accounting and control system integration, the dependent variable, namely sustainability orientation, and the mediating variable, namely sectoral green economy. The measurement scale used is a Likert scale with a score range of 1-7. The collected data were then analyzed using SmartPLS software to test the research hypothesis and to test the effect of the independent variables on the mediating and dependent variables, and to test whether the sectoral green economy could mediate the relationship between environmental management accounting and control system integration with sustainability orientation.

## RESULT

Environmental management accounting and control system integration are two important factors in achieving sustainability orientation in a company. Environmental management accounting (EMA) is an accounting system designed to help companies identify and measure the environmental impact of the company's operational activities. Meanwhile, control system integration (CSI) is a management system that allows companies to control and monitor the company's operational activities effectively. Integrating environmental management accounting and control system integration and matching these two factors with sectoral green economy, where this concept aims to protect the environment to avoid environmental damage, companies can achieve a sustainability orientation by ensuring that their operational activities do not damage the environment and can be maintained in the long term.

The first analysis was carried out in order to find out whether each indicator of the latent variable used in this study has a good level of validity. The value of outer loadings can be said to

be good if the value obtained from each latent variable indicator is higher than 0.70. And outer loading values that are less than 0.70 should be considered for removal if possible.

Table 1. Outer loading

		Outer Loading Value	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
<b>Environmental Management Accounting</b>	<b>EMA1</b>	0.823	0.821	0.033	25.086	0.000
	<b>EMA2</b>	0.819	0.822	0.027	30.617	0.000
	<b>EMA3</b>	0.880	0.883	0.017	50.479	0.000
	<b>EMA4</b>	0.766	0.760	0.054	14.047	0.000
	<b>EMA5</b>	0.833	0.832	0.043	19.506	0.000
<b>Control System Integration</b>	<b>CSI1</b>	0.843	0.838	0.026	32.948	0.000
	<b>CSI2</b>	0.876	0.871	0.023	37.393	0.000
	<b>CSI3</b>	0.857	0.855	0.028	30.527	0.000
	<b>CSI4</b>	0.849	0.847	0.027	31.761	0.000
	<b>CSI5</b>	0.859	0.858	0.019	45.261	0.000
<b>Sectoral Green Economy</b>	<b>SGE1</b>	0.905	0.904	0.014	63.030	0.000
	<b>SGE2</b>	0.957	0.957	0.007	140.647	0.000
	<b>SGE3</b>	0.897	0.896	0.017	53.762	0.000
	<b>SGE4</b>	0.822	0.818	0.030	27.360	0.000
	<b>SGE5</b>	0.925	0.925	0.012	78.680	0.000
<b>Sustainability Orientation</b>	<b>SO1</b>	0.845	0.844	0.021	40.382	0.000
	<b>SO2</b>	0.887	0.882	0.022	39.871	0.000
	<b>SO3</b>	0.879	0.876	0.022	39.917	0.000
	<b>SO4</b>	0.910	0.911	0.013	70.923	0.000
	<b>SO5</b>	0.881	0.880	0.017	51.402	0.000

Source: Processed data (2023)

The results of the analysis in table 1 above show that the outer loading value obtained from each latent variable indicator used in this study is  $> 0.70$ , even the average outer loading value obtained ranges from 0.80 – 0.90. This means that the indicators used in the latent variables in this study are acceptable.

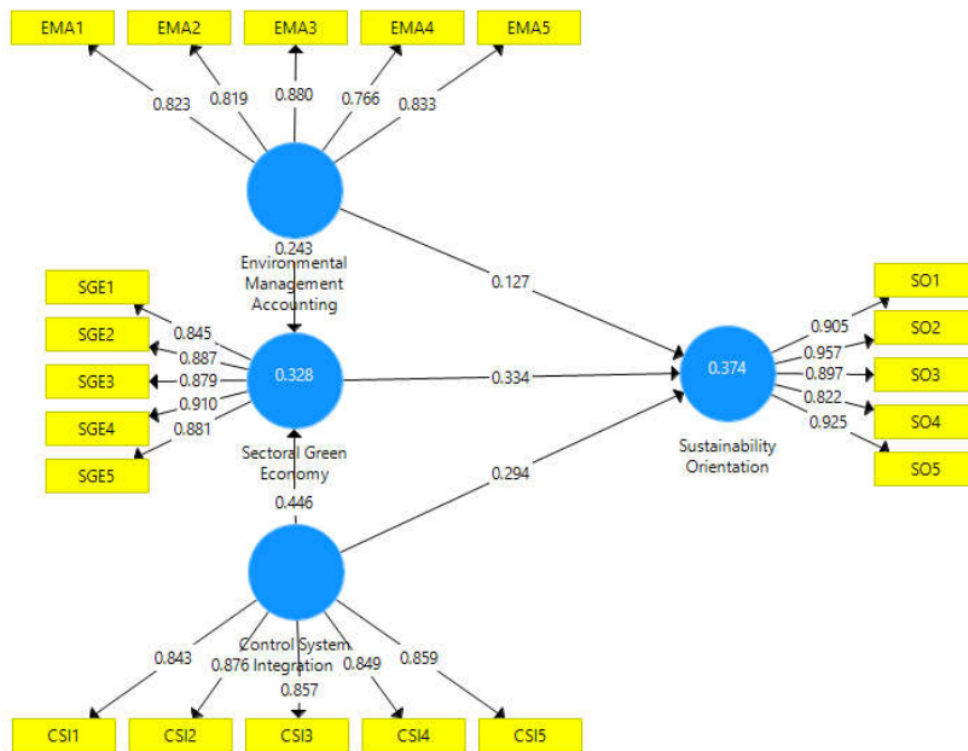


Figure 2. Construction of the SmartPLS Modeling Path Diagram

Then, the next analysis test is the validity and reliability test. Validity test is used to determine the accuracy or accuracy of an instrument/questionnaire in measurement. While the reliability test is used to determine the consistency of the measuring instrument, whether the measuring device used is reliable and remains consistent if the measurement is repeated. The instrument/questionnaire can be said to be valid if the average variance extracted (AVE) value obtained is higher than 0.6, and it can be said to be reliable if the Cronbach's alpha value obtained is higher than 0.7.

Table 2. Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
<b>Environmental Management Accounting</b>	0.883	0.912	0.914	0.680
<b>Control System Integration</b>	0.910	0.917	0.932	0.734
<b>Sectoral Green Economy</b>	0.942	0.944	0.956	0.814
<b>Sustainability Orientation</b>	0.927	0.929	0.945	0.776

Source: Processed data (2023)



The results of the validity and reliability tests in table 2 above show that the Cronbach's alpha value is higher than 0.7, even three latent variables have a Cronbach's alpha value > 0.9 and one latent variable has a Cronbach's alpha value > 0.8. Therefore, the instrument/questionnaire used in this study is valid and acceptable. Then, the average variance extracted (AVE) value of all latent variables has a value in the range of 0.680 - 0.814, meaning that all latent variables in this study have an AVE value higher than 0.6. Thus, the consistency of the instrument/questionnaire which is an indicator of latent variables can be said to be consistent and reliable.

Furthermore, the R Square analysis test is used to determine how much the independent variable (exogenous) affects the dependent variable (endogenous). Hair et al. (2011) the coefficient of determination and the significance level of the path coefficient (beta value) can be measured by R Square. R Square is a way to assess how much an endogenous construct can be explained by an exogenous construct. The closer the R Square value is to 1, the better the exogenous construct will be in explaining the endogenous construct. The R Square value > 0.67 indicates that the model used is strong, the R Square value > 0.33 indicates that the model is moderate and the R Square value 0.19 - 0.33 indicates that the model is weak (Ghozali & Latan, 2015).

Table 3. R Square

	R Square	R Square Adjusted
Sectoral Green Economy	0.374	0.363
Sustainability Orientation	0.338	0.330

Source: Processed data (2023)

From the results of R Square in table 3 above, it can be seen that the R Square value obtained from the exogenous variables (environmental management accounting and control system integration) on the green economy sectoral endogenous variables obtained a value of 0.374 and on the sustainability orientation variable of 0.338. That is, the structural model used in the study occupies a moderate position. Exogenous variables (environmental management accounting and control system integration) are able to explain green economy sectoral endogenous variables by 37.4% and for endogen sustainability orientation variables by 33.8%, while the rest are explained by other variables not examined in this study.

Then, the model fit test is used to determine the goodness of the structural model used in the study. The model fit test was conducted to ensure that the model used can explain the patterns in the data properly and is in accordance with the proposed hypothesis. In assessing whether or not the model used in the study using the fit model test can be seen from the standardized root mean squared residual (SRMR) and normal fit index (NFI) values obtained. If the SRMR value is less than 0.10 and the NFI value obtained is closer to 1.0, the model used will be better or more appropriate.

Table 4. Fit Summary

	Saturated Model	Estimated Model
SRMR	0.062	0.062
d_ ULS	0.813	0.813
d_ G	0.410	0.410
Chi-Square	413.085	413.085

NFI	0.863	0.863
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Source: Processed data (2023)

From the results of the fit model test in table 4 above, it shows that the standardized root mean squared residual (SRMR) value obtained is 0.062 and the normal fit index (NFI) value obtained is 0.863. The SRMR value is below 0.10 and the NFI value obtained is very good where the value is above 0.80 and is very close to 1.0. This means that the model used in this study is good and suitable.

### Hypothesis Testing

In this study there are four hypotheses where the first hypothesis states that: H1a. Environmental management accounting influences sectoral green economy; and H1b. Environmental management accounting influences sustainability orientation. Then the second hypothesis states: H2a. Control system integration affects sectoral green economy; and H2b. Control system integration affects the sustainability orientation. The third hypothesis states that: H3. Sectoral green economy influences sustainability orientation. Then in the fourth hypothesis which uses a mediating variable state that: H4a. Sectoral green economy mediates the relationship between environmental management accounting and sustainability orientation; and H4b. Sectoral green economy mediates the relationship between control system integration and sustainability orientation.

To be able to find out whether the independent variable has a positive and significant effect on the dependent variable can be seen by using hypothesis testing directly and indirectly. The hypothesis can be accepted if the T statistics value obtained is higher than 1.96 and the P value obtained must be lower than 0.05. Test the hypothesis directly and indirectly can be seen in table 5 and table 6 below:

Table 5. Direct Effect

Hypothesis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
H1a Environmental Management Accounting -> Sectoral Green Economy	0.127	0.130	0.054	2.373	0.019
H1b Environmental Management Accounting -> Sustainability Orientation	0.243	0.254	0.076	3.179	0.002
H2a Control System Integration -> Sectoral Green Economy	0.294	0.301	0.072	4.076	0.000
H2b Control System Integration -> Sustainability Orientation	0.446	0.442	0.071	6.289	0.000
H3 Sustainability Orientation -> Sectoral Green Economy	0.334	0.322	0.071	4.729	0.000

Source: Processed data (2023)

Table 6. Indirect Effect

Hypothesis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
H4a Environmental Management Accounting -> Sectoral Green Economy-> Sustainability Orientation	0.081	0.081	0.028	2.905	0.004

<b>H4b</b>	<b>Control System Integration -&gt; Sectoral Green Economy -&gt; Sustainability Orientation</b>	0.149	0.143	0.042	3.574	0.000
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Source: Processed data (2023)

From the results of the hypothesis test on H1a, the T statistics value obtained was 2.373 and the P value obtained was 0.019. Therefore, it can be said that environmental management accounting has a positive and significant effect on the sectoral green economy. H1b obtained a T statistics value of 3.179 and a P value obtained of 0.002, thus environmental management accounting also has a significant influence on sustainability orientation. This is in line with research by Latan et al. (2018) and Zsóka & Vajkai (2018) which state that environmental management accounting helps businesses measure the environmental impact of their operations, enabling them to take action to reduce this impact and increase the efficiency of natural resource use.

Then in the second hypothesis, H2a obtains a T statistics value of 4,076 with a P value of 0,000. This means that control system integration has a positive and significant effect on sectoral green economy. And on H2b, the T statistics value obtained is 6,289 with a P value of 0,000. Thus, the control system integration also has a significant influence on sustainability orientation. The results of this study are consistent with the research of Ikram et al. (2019), the integration of control systems provides positive benefits for sustainability orientation in companies by helping companies unite sustainability goals, increase operational efficiency, reduce the environmental impact of company activities, and ensure company compliance with environmental regulations and international standards related to sustainability.

Furthermore, in the third hypothesis which states that the green economy sector has an effect on sustainability orientation, it obtains a T statistics value of 4,729 with a P value of 0,000. Therefore, H3 in this study can be accepted. The results of this study are in line with Knight (2017) that companies that rely mostly on natural resources must pay attention to aspects of environmental protection and preservation so that the activities carried out by companies do not cause damage to the environment.

And in the hypothesis that uses mediating variables, H4a obtains a T statistic value of 2.905 and a P value of 0.004 while H4b obtains a statistical T value of 3.574 with a P value of 0.000. Thus, it can be said that the sectoral green economy can be used as a good mediating factor in bridging the relationship between environmental management accounting and control system integration towards sustainability orientation. This is in line with research by Asiaei et al. (2022) by implementing environmental management accounting and control system integration in certain sectors that are integrated with the sectoral green economy concept, companies can achieve sustainability orientation objectives effectively and efficiently.

## CONCLUSION

From the results of the research above, it can be concluded that the environmental management accounting and control system integration variables have a significant effect on sectoral green economy and sustainability orientation. Then the sectoral green economy is also capable of being a good mediating factor in bridging the influence of environmental management accounting and control system integration on sustainability orientation. Therefore, companies in their efforts to achieve long-term sustainability need to pay attention to these factors and integrate them properly in the company's management system. Paying attention to environmental management accounting which involves environmental aspects in the company's management

accounting system will make it easier for managers to make decisions related to the environment which will have an impact on the company's sustainability orientation. Then with the integration of control systems, companies can ensure that their operational activities do not damage the environment and can continue to run in a sustainable manner. Companies must also pay attention to sectoral green economy as a concept of sustainable economic development in certain sectors by taking into account environmental aspects. By applying this concept, companies can maintain a balance between economic activities and environmental preservation, so that a sustainability orientation can be achieved.

The implication of this research is that companies such as BUMN, mining and plantations in Indonesia need to pay attention to the importance of using environmental management accounting and control system integration to achieve a sustainability orientation. In addition, sectoral green economy can also be used as a strategy to achieve a sustainability orientation. In the context of developing a green economy, sectoral green economy can be used as a basis for developing environmentally friendly sectors in the future. Thus, the integration of environmental management accounting, control system integration, and sectoral green economy is important in achieving a sustainability orientation and maintaining the long-term sustainability of the company.

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